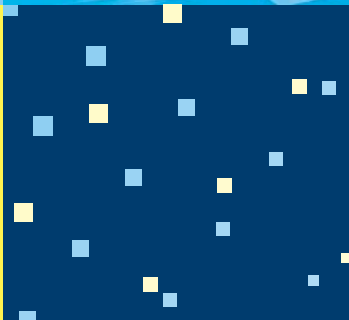
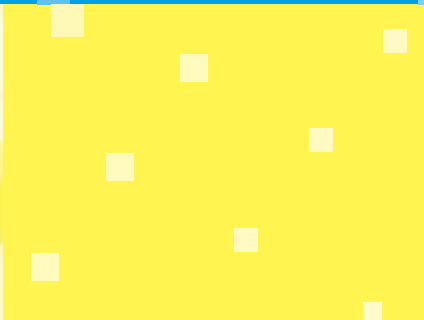
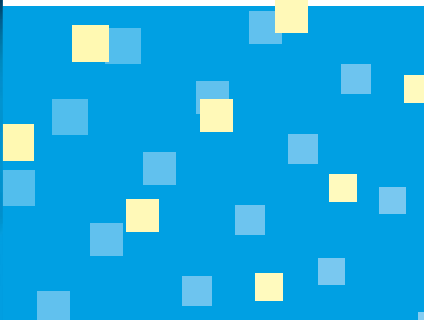




Reducing
administrative burdens

**now full steam
ahead**



Reducing administrative burdens: now full steam ahead

Ministry of Finance
Interministerial Project Unit for Administrative Burdens (IPAL)
the Netherlands, June 2005

www.compliancecosts.com

Summary

The Dutch Cabinet has reached consensus on the further package of concrete measures with which it aims to tackle administrative burdens for businesses. With this, the Cabinet is fleshing out the objective of the outline agreement to reduce administrative burdens for the business sector in 2007 by a quarter (net) compared to 2002. At the same time, per ministry, the Cabinet has determined a maximum of administrative burdens. These burdens have long needed addressing: meeting government information obligations costs businesses in the Netherlands over € 16 billion a year. With this package of measures, the Cabinet aims to increase competition and give companies more space for entrepreneurship. Last year, the Cabinet already presented a package of measures of almost € 3 billion gross. Now the package has been expanded, which increases the total reduction of red tape until the end of the Cabinet period to over € 4 billion net.

Of course, the Cabinet's goal is only reached if the total package of measures is actually implemented in 2007. Besides the full commitment of the Cabinet, this requires the full commitment of parliament, the business community and organisations within society. The reduction measures have partly been realised (over € 900 million) in 2003 and 2004. The majority will be introduced primarily in 2006 and 2007. This way, the administrative burdens will be reduced and simplified and companies, or the parties they contract in, will spend less time and money in meeting them.

	2003	2004	2005	2006	2007
Net reduction in € billion (cumulative)	0.3	0.9	1.7	3.0	4.1

It is crucial that these administrative burdens remain at this lower level in the longer term. The determined maximum for administrative costs per ministry will thus be maintained: if new administrative burdens occur, they will have to be compensated ('ceiling'). Furthermore, during the EU Presidency the Cabinet invested in increasing and structurally embedding the focus on administrative burdens in existing and future EU legislation. Finally, the Cabinet wants to identify the underlying mechanisms that consistently lead to new red tape, to see if this offers leeway for the further long-term reduction of administrative burdens.

The corporate sector is involved in the realisation of the plans in a number of ways. This approach to red tape for companies slots into a broader framework in which the pressure of rules for companies and private individuals is central. The Cabinet is also committed to reducing irritating and conflicting legislation and to tackling burdens for individuals.

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Introduction and structure

¹ Parliamentary Documents II, 2003-2004, 29515, no. 1.

In April 2004¹ the total size of administrative burdens was listed at over € 16 billion. At the time, parliament was informed of the first package of measures for meeting the Dutch Cabinet's target. These plans amounted to an 18% reduction. The package of second phase measures completes the Cabinet's goal. This package was arrived at by examining further (inter) ministerial opportunities, by using ICT to consider and assess whether something could be done about EU legislation. A total overview of the reduction plans can be found in annex 1.

As indicated during the general consultation of June 2004, in March 2005 the Cabinet was to indicate the level of the administrative burden ceilings and how the ministries can cut administrative burdens by one quarter (net). This letter outlines the allocation of the ceilings and the long-term distribution per ministry in chapter 1.

In chapter 2 we elaborate in more detail on how the Cabinet goal will be met by applying concrete measures. We focus on the new and large-scale reduction measures with which a number of often-mentioned irritations are tackled. Here, we give specific attention to small and medium-sized businesses.

In chapter 3 we place tackling administrative burdens in a broader context and deal with a number of preconditions for actually realising the objective, and for maintaining the ceilings over time.

The business community is central to this operation and has been intensively involved, in several ways, in realising the plans. Via mixed committees and working groups that inventoried reduction measures in each ministry, via tackling model companies, and also through reports registered on the website www.administratievelasten.nl and the numerous letters on the matter businesses sent to the Cabinet, directly or through branch organisations. For further details see annex 3.

1.1 Regulation: a question of balance

Regulation is important for the economy. Without regulation economic activities are impossible. On the other hand, over-regulation causes excessive costs, which curbs leeway for businesses. Rules should never be an object in themselves, but always a means of assuring a public interest or achieving a public goal. Over-regulation is at the expense of compliance, which often means missing the objective. The art is to find a balance.

In the last few decades, the Dutch system of rules has become increasingly complex, due to which the cohesion and logic of rules for companies and citizens are not always easy to grasp. This hampers compliance and is unnecessarily time-consuming and expensive, not to mention irritating. The balance must be reinstated. This is why the Cabinet has declared tackling red tape and regulatory creep as one of its most important themes. The approach involves, among other things, improving the quality of legislation to arrive at more transparent, clearer responsibilities and a clearer notion of what does and does not constitute public interests. The basic principle is more leeway and responsibility for the corporate sector. This implies that the government does not attempt to resolve all the problems itself.

One of the operations to restore the balance for businesses is by reducing administrative burdens by one quarter.

Reducing administrative burdens is good for the economy and increases the competitiveness of Dutch businesses. According to the Central Planning Office (CPB) this operation structurally yields an extra contribution to the Gross National Product of 1.5%.

TACKLING REGULATORY PRESSURE: MORE THAN RED TAPE

Of course not all complaints and suggestions on legislation put forward by the business community are to do with administrative burdens: "regulatory pressure" is a broader concept. It should also be possible to review these other complaints and suggestions for potential. The business effects test is used to make an inventory of the effects of new legislation on the business community. Other compliance expenses are also part of this. With regard to tackling other compliance costs, we refer to the letter you will soon be receiving on this topic.

In addition, contradictory rules also hamper enterprise in the Netherlands. Tackling these is also one of the spearheads of the policy directed at improving the business climate in the Netherlands. Parliament was recently informed of the results and follow-up activities.² Further, the Business People's Sounding Board on Regulatory Pressure, led by Professor L.G. Stevens has been charged with identifying the most serious regulatory pressure for companies, and suggesting ways of dealing with them. The Stevens committee primarily examines the effects of regulatory pressure at company level. The committee consists of individuals drawn from all areas of the business community, and may furnish the Cabinet with advice, whether solicited or not. The identified bottlenecks will be expanded upon in hearings with business people and other involved parties and, where possible, translated into concrete solutions. At the start of June, the committee will organise a first hearing on reducing regulatory pressure in the area of financial services. The committee has been installed for a 2-year period.

² Parliamentary Documents II, 2004-2005, 29515, nos. 41 and 49.

1.2 Administrative burden ceilings: ministries

The Cabinet has succeeded in fleshing out the Cabinet goal with concrete measures. There is now a weighty package of measures for each ministry that the Cabinet will realise before the end of the Cabinet period. The scale of these packages of measures differs per ministry and depends on the potentials of the ministry concerned. This paragraph sets out the ministerial burden ceilings.

OUTLINE AGREEMENT IN MORE DETAIL

Lowering the administrative burdens for companies by one quarter [...] in the coming Cabinet period vis-à-vis 31 December 2002 will be allocated per ministry and must be complied with. The administrative burden ceiling will therefore be maintained.

The ceilings are intended as firm support in realising the reduction objective. In the Cabinet letter of April 2004, the Cabinet indicated setting the ceilings so that the unavoidable increases would be identifiable and supplementary measures with regard to the then package of measures would be brought to light.

The Cabinet has now determined the ministerial ceilings for 2005, 2006 and 2007 as shown in the overview in table 1.1. This concerns an annual net burden ceiling that is maintained parallel to the budget cycle. This means that ministries will have to compensate any increases whereby phased in compensatory measures may in time differ from the ceiling overrun. This and other rules that the Cabinet maintains internally in this regard were outlined in annex 2 of the Cabinet letter 2004. These remain unchanged.

Table 1.1: overview of the ministerial burden ceilings in € million

	2005	2006	2007
Finance	3627	3433	3385
Health, Welfare, Sport	3106	2613	2528
Social Affairs & Employment	2138	2004	1900
Justice	2434	2024	1579
Housing, Spatial Planning & Environment	1576	1563	1209
Transport, Public Works & Water Management	765	700	644
Economic Affairs	635	553	553
Agriculture, Nature & Food Quality	322	322	322
Education & Science	18	18	13
Home Affairs	36	35	30

Top 10: legislation with highest administrative burdens

The biggest causes of administrative burdens for the commercial sector are the following laws. This list only indicates the laws that produce the largest amount of red tape and is not a reflection of the total amount of administrative burdens in a specific policy area.

Legislation	Ministry	Scale (€ billions)	Information obligation
Annual Accounts (Business Concerns) Act	Justice	1.5	To draft annual reports and provide information therein
Turnover Tax	Finance	1.4	State VAT on statement, VAT returns, pay tax administration
Consumer Goods Act	Health, Welfare, Sport	1.2	Quality and safety stipulations including labelling and packaging stipulations
Environmental Management Act	Housing, Spatial Planning & Environment	1.0	Information obligation re. environmental licenses, reports, etc.
Wage Withholding Act	Finance	0.7	Payroll admin. plus overseeing payment of wage tax
Compulsory Health Insurance Act	Health, Welfare, Sport	0.7	Compulsory acts re. financing medical treatment for employees (declarations)
Social Insurance Coordination Act	Social Affairs & Employment	0.6	Up-date payroll admin. and pay nat. ins. contributions (Invalidity Insurance, Sickness Ben., etc.)
Income Tax	Finance	0.6	Draw up income tax returns
Prices Act	Economic Affairs	0.5	Obligation to state price on items
Working Conditions Act	Social Affairs & Employment	0.5	Inform employees, risk inventory inc. plan of action re. working conditions risks
Total		8.7	

MEASURING ADMINISTRATIVE BURDENS: STANDARD COSTS MODEL (SCM)

Administrative burdens include the costs companies run up when meeting information obligations arising from government legislation. This also includes the obligation to provide information to third parties (such as consumers). To calculate these costs, the Standard Costs Model (SCM) has been developed. This makes the scale of costs for companies transparent and is thus an important component in tackling administrative burdens. This approach has since won broad acceptance. In the context of the ECOFIN Council it has been agreed that the European Union will develop a method of measuring the administrative burdens produced by European legislation. This was also the thrust of numerous Dutch efforts during the EU Presidency.³ This method will be based on the Dutch SCM. The European approach is further supported by working with a number of member states. A number of benchmark projects have been launched with Denmark, Sweden, Norway (although not an EU member), Belgium, Estonia, Poland, Hungary, Italy and France a number of benchmark projects have been launched. This list is expected to expand in the near future. In areas such as VAT, permits and transport, the administrative burdens are identified using the Dutch SCM. By comparing the national systems, the most efficient ways of implementing European rules is then identified. Moreover, measuring administrative burdens can offer up interesting suggestions for simplifying European rules. A new development is that the OECD is planning to use the SCM to develop a 'Red Tape Scoreboard'.

With a view to the first integral zero measurement in 2007 the Cabinet is asking Actal for advice on ways of further fine-tuning the method.

³ See also Parliamentary Documents II, 2004-2005, 29 515, no. 50.

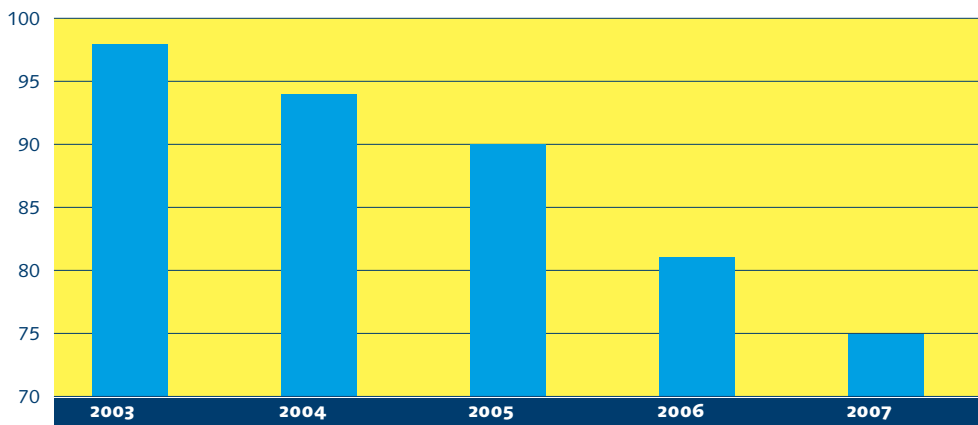
2.1 Distributing scale of reductions across ministries

In this chapter we discuss the largest and newest reduction measures in five areas. Here, we also go into tackling a number of frequently heard complaints and irritations. The explanation in this chapter is therefore not a repeat of the plans contained in the letter of April 2004. For a complete overview of all measures in excess of € 1 million, please see Annex 1. This also indicates when the measure entered into force. A more detailed explanation of the measures can be found in the letters that the specialist ministers sent to parliament simultaneously with this letter.

Net reductions

Figure 2.1 gives the progress of the reductions from 2003 up to and including 2007. This involves net reductions that together total one quarter. Any increases are thus factored into this. Among other things, this entails increases due to implementing EU directives in the area of general product safety, allergens, vibrations, tradable emission rights and the European substances policy (REACH). Furthermore, an increase is expected in the field of the new pension legislation, extra measures in the area of consumer protection re., energy, telecommunication and post and the introduction of a statutory regulation for providing information on the placement of cables and pipe systems. For an overview of the increases, see Annex 2.

Figure 2.1: cumulative progress of net size of administrative burdens (2002=100)



The statistical overview for each ministry is shown in table 2.1. The total net reduction of the plans that are now quantified currently totals over one quarter. This even gives a slight margin vis-à-vis the objective of the Outline Agreement to be able to cater for unexpected increases or any setbacks encountered during implementation.

Table 2.1: overview of reductions per ministry in € million

	Scale of zero measurement (2002)	2003 (realisation)	2004 (prov. realisation)	2005	2006	2007	Net reduction
Finance	4325	128	397	698	892	940	22%
Health, Welfare, Sport	3181	33	50	75	568	653	21%
Soc. Affairs & Emp.	2533	42	233	395	529	633	25%
Justice	2500	58	60	66	476	921	37%
Housing, Spat. Planning & Env.	1714	7	49	138	151	505	29%
Trans., Public Works & Water Mgmt	917	10	50	152	217	273	30%
Econ. Affairs	672	7	27	37	119	119	18%
Agr., Nature & Food Quality	430	36	82	108	108	108	25%
Ed. & Science	18	0	0	0	0	5	28%
Home Affairs	17	-20	-20	-19	-18	-13	-76%
Total	16307	300	927	1650	3042	4144	25%

* The definitive realisation for 2004 is shown in the Government Financial Annual Report published in May.

** Due to a number of technical corrections (of double totals for instance) the zero measurement is a little lower than that given for April 2004.

In addition we are examining a number of supplementary measures that cannot yet be quantified, to reduce the red tape even further. We will return to this in the 2006 budget. With this the 'buffer' for possible mishaps is increased and the total reduction could be further increased.

WORK IN PROGRESS

The following measures are being examined as additional support. The 2006 budget will report on this. Further explanation is given in paragraph 2.2:

- *Finance*: tax and social insurance domain and artistes scheme
- *Economic Affairs*: permits and form generator
- *Home Affairs/Economic Affairs*: electronic government
- *Social Affairs and Employment*: further revision of the Working Conditions Act, partly on the basis of SER recommendations re. high/low risks
- *Transport, Public Works & Water Management*: addressing the transportation of dangerous substances
- *Housing, Spatial Planning & Environment/Agriculture, Nature & Food Quality/Transport, Public Works and Water Management*: one contact point for the Housing, Spatial Planning & Environment permits and permits for polluted surface water, flora and fauna and listed buildings
- *Justice*: preventative supervision of companies, simplifying legislation surrounding setting up private companies with limited liability and companies limited by shares, digitising information flows
- *Transport, Public Works & Water Management*: simplifying hygiene codes, hospital construction, exploring openings for reducing the frequency of requesting information
- *Transport, Public Works & Water Management/Agriculture, Nature & Food Quality*: tackling legislation on meat and meat products

Risks in implementation

The plans have now been made but the actual work lies in the prompt introduction of all these measures. Figure 2.1 illustrates that the majority of the proposals can only be realised in 2006 and 2007. This is due, among other things, to the lengthy processes of legislative trajectories, the preparation required in implementing ICT measures for instance, and sometimes lengthy transition periods. Over the years ahead, an increasing number of measures will thus be realised for businesses. At the end of 2005 a reduction of red tape of just under € 1.7 billion will have been reached. Roughly € 1.3 billion of this has been realised at the time of writing (March 2005).

Obstacles can crop up when implementing plans. These cannot be completely ruled out by ministries but can on the whole be recognised at an early stage. Because of this, in December 2004, the Cabinet decided to undertake a state-wide risk analysis of the major proposals for

administrative burden reduction. An analysis of this sort offers prompt understanding of the risks involved in implementing the proposed measures. In its advice on the 2005 budget, ACTAL also pointed out the importance of this. The analysis was carried out in January and February 2005, focusing on twelve major dossiers, for which reducing red tape would potentially amount to € 1.6 billion. An important conclusion is that ministries have a reasonably complete picture of the risks and that there are also largely adequate project plans for dealing with these risks. Nevertheless, around 70% of the total reduction amount can be qualified as "not certain". This corresponds to management risks (such as duration, available capacity, budget etc.) and scale-related risks (such as the priority assigned a project and the availability of preconditions necessary to a project). The most important risks seem to be risks related to context that are caused by political and social factors such as the cooperation of the Dutch Lower House, the European Commission or partners in the chain. The Cabinet assumes that the uncertainty of the dossiers that have not been researched will be comparable.

The result of the risk analysis again underlines that the fact that concrete implementation mainly relies on managing the risks involved. Almost all risks are manageable, but this demands extra effort on the part of the ministries. Ministries will use the outcome of the risk analysis to take suitable management measures. It calls for ministerial direction and the deployment of instruments such as research, communication and information to move the chain partners in the field to cooperation. The cooperation of the business sector is sometimes essential in realising reductions.

The measures that call for amendments to legislation are going to be presented to parliament in the coming period. Prompt realisation of the measures also demands that other parties, such as the Lower House, make every effort to help reduce the burdens or help prevent them from rising. This means that all involved will also need to weigh up the need to want to regulate matters and make refinements against the desire to reduce the burdens and 'let go' more. In this way the risk analysis offers a welcome support to the prompt realisation of the Cabinet's reduction objective. Because of positive experiences with using this instrument, the Cabinet is considering repeating it periodically.

2.2 The most important measures

Wages, social security contributions and taxes

In the past, for wages tax and social security contributions, businesses had to provide almost the same information on various occasions to different government bodies. With the full introduction of the *operation Walvis-SUB* (legislative proposal to reduce burdens and simplification of social security legislation) of the Ministries of Finance, and Social Affairs and Employment on 1 January 2006, this is a thing of the past. The way in which wages tax and social security contributions are calculated has since been made uniform. As of 1 January 2006, companies only need to provide the data to the tax authorities, and no longer to the Workers Insurance Authority (UWV). Through an extension of the Walvis-sub trajectory, the Ministry of Finance and Social Affairs and Employment are examining ways of *further simplifying the wages concept* and wages administration. Within this trajectory, attention is also given to the *problems surrounding part time jobs*. At present, in applying employee insurance, pensions and wage withholdings tax there is in general no distinction with regard to the number of hours worked, with which the costs of meeting these information obligations for this group are relatively high. Further, from the beginning of 2005 employers need no longer provide a declaration of legitimacy for national health insurance companies when a new employee enters their service. This is done on their behalf by the UWV (RINIS).

An important reduction of the administrative burdens is further achieved by the recent implementation of EU legislation for *the introduction of electronic billing* and, in addition, *the introduction of obligatory electronic tax returns for turnover tax, corporate tax and income tax*. An obligatory electronic tax return reduces red tape because details no longer need to be transferred to paper from computer files. All this means that this process takes less time for the company or the party it contracts in to do the job.

Further, the Ministry of Finance will inform the Lower House in the spring on the follow up of the evaluation of *the artistes and athletes scheme*. The intention is to simplify the scheme and the letter will outline how this is to take place.

LESS IRRITATION AND FEWER COMPLAINTS ABOUT FORMS

The reports and complaints received from companies show that there are many complaints about the sheer number of forms, the inability to complete forms digitally and the difficulty of tracking down forms. Companies also report that government makes too little use of data it already has. The complaint is being addressed by the development of an electronic form machine for private individuals and companies. Moreover, an electronic form machine helps to improve efficiency within government.

From December 2004 to March 2005, research was conducted into the possibility of setting up an electronic form machine in the Netherlands. The conclusion of this research is that such a central amenity contributes to reducing administrative burdens for private individuals and companies. Given this conclusion, the Cabinet is planning to have a working version of the form machine, which will include a considerable number of forms, ready by the end of 2005. Decisions on the scale and scope of this first version will be held this Spring.

ELECTRONIC GOVERNMENT AND ADMINISTRATIVE BURDENS

To tackle the request for information, ICT will be one of the main tools, used both by government itself and in exchanging information with businesses. Recently, the EIM conducted research aimed at gaining an understanding of what the various building blocks of electronic government⁴, including the ICTAL facilities, do to reduce administrative burdens for companies. The results of this research indicate that, based on a realistic introduction and use scenario, a cut in administrative burdens of around € 95 million can be achieved in this Cabinet period, which is supplementary to the departmental reduction proposals. From 2008 onwards, an extra administrative burdens reduction of around € 280 million can be counted on. This concerns time savings for companies, especially with regard to gathering, evaluating and entering information to be provided to government.

Furthermore, using the building blocks of electronic government can lead to making fewer errors in messages to and from companies and government. In due course, more burden reductions will be possible, once the system of basic registrations is complete and the possibilities for exchanging and interchanging information are realised. In April 2005 the House will be informed of the amenities involved in communications traffic between government and companies via the ICTAL programme progress report.

⁴ Parliamentary Documents II, 2003-2004, 26 387, no. 23.

Legal forms and reporting

With regard to legal forms and reporting, a number of measures are under preparation.

A Dutch standard for financial accountability of companies towards the Government is currently being worked out under the responsibility of the ministries of Justice and Finance. Using this standard enables the various reports to be reconstructed from the company's financial records. The time spent on drawing up accounts will be considerably shortened by this. The Government Transaction Portal, developed by the Ministry of Economic Affairs (ICTAL), will support the electronic data communication involved in the financial reporting. In addition, the ministries of Finance and Justice are preparing measures that will enable small and medium-sized businesses to amalgamate their *commercial and tax annual accounts*. In future, they will be able to submit a single financial report to the Chamber of Commerce, and the tax authorities.

Furthermore, a proportion of the small and medium-sized businesses will be subjected to a *lighter reporting regime* in the context of the obligation to prepare annual accounts. A proposal is being worked out at EU level to raise these limits.

From 2005, companies can *register with the Chamber of Commerce online*, which takes far less time. From 2007 companies will also be able to *deposit annual documentation online*, which will save further time.

A revision of the act on private companies with limited liability (by the Ministry of Justice) is also leading to *less stringency and more options when setting up a limited company*. A number of declarations will be dropped and the approval of the general shareholders' assembly for certain legal actions will no longer be required.

In future, companies will *no longer need to submit a 'certificate of no objection' when setting up a firm*. This will be replaced by a 'notification that a company has been formed' that will be introduced by the Ministry of Justice in the context of reforming the system of preventative supervision.

Numerous complaints and reports received from businesses concern the *questionnaire pressure* imposed by the Statistics Netherlands (CBS). The scale of red tape this involves is limited at a national level but causes considerable irritation to companies. To counter these complaints, the CBS (Ministry of Economic Affairs) will *make more use of existing sources* such as data from the tax authorities for labour market, annual and short-term statistics. This means that in these cases the CBS will need to circulate fewer questionnaires. Moreover, the CBS is going to make the questionnaires simpler and use *more electronic questionnaire tools*. For statistics on international trade, thanks to the efforts of the CBS in the EU, fewer companies now need to be contacted because the prescribed size of the spot test group has been reduced. This reduction will almost entirely benefit small and medium-sized businesses.

TACKLING ADMINISTRATIVE BURDENS: MUNICIPALITIES AND PROVINCES

Of the administrative burdens facing the municipalities themselves that are generated by tasks performed in the context of the authority to administer their own affairs, € 190 million relate to environmental permits. The Ministry of Housing, Spatial Planning and the Environment is researching the possibilities of reducing the red tape through improved coordination with the Housing, Spatial Planning and the Environment permit.

The Cabinet, Inter-Provincial Consultation (IPO) and Association of Netherlands Municipalities (VNG) are working on concrete agreements to tackle administrative burdens arising from autonomous municipal tasks and from their policy freedom in administering their own affairs. These agreements, geared to reducing administrative burdens, arise from the Inter-Administrative Relations Code upon which the Cabinet, IPO and VNG reached agreement in November 2004.

To support their activities, all municipalities have been provided with an instrument to help them identify and quantify (autonomous) administrative burdens. By presenting best practices, this manual suggests ways of reducing red tape. In the context of the deregulation project initiated by the IPO, a zero measurement is conducted for administrative burdens generated by provincial rules for companies, the public and organisations within society. This zero measurement will be available in March 2005. Based on that, the IPO and separate provinces will commence reduction proposals. The IPO is drafting a plan of action. The VNG will draft a reduction plan this Spring. Both documents will serve as input for agreements to be made between the Cabinet, IPO and VNG in the Government's Consultation of May 2005. The Lower House will then be informed of these agreements.

Environment

The term 'environment' incorporates the environment, transport and agriculture. With the introduction of the integral *Ministry of Housing, Spatial Planning and the Environment permits* the procedures are accelerated and companies only need provide data once. In this context, the Ministry of Housing, Spatial Planning and the Environment, the Ministry of Agriculture, Nature & Food Quality and the Ministry of Transport, Public Works and Water Management are now also looking at the potential *to integrate the implementation of permits in the context of the Polluted Surface Water Act, the Nature Protection Act, the Flora and Fauna Act and the Monuments and Historic Buildings Act*. Further, the Ministry of Housing, Spatial Planning and the Environment will abolish the licensing obligation for a greater number of companies, replacing it with an *obligation to report* in the context of the 8.40 Orders in Council. Among other benefits, a number of agricultural businesses will, thanks to this, no longer be obliged to have permits. This will considerably reduce the administrative burdens these businesses have to deal with. These measures will be realised in 2006/2007. Small and medium-sized businesses have also indicated their interest in these measures.

Furthermore, the Ministry of Housing, Spatial Planning and the Environment is expanding the package of measures with a reduction by applying the *approval term for watertight flooring*. Inspections will in future be carried out just once every 6 years.

In future, the maritime sector in the Netherlands will face fewer rules. Many of the national regulations have been abolished. With the new Shipping Decree, administrative burdens have been halved. The Ministry of Housing, Spatial Planning and the Environment has also introduced an *online means of changing the ascription of a vehicle* and a campaign has started to promote this facility. In the coming years, this will mean a substantial reduction through digitisation and

simplifying the consignment note. The *obligation* to submit a *fertiliser marketing agreement* by cattle farmers, intermediaries, exporters and processors has *already been* scrapped by the Ministry of Agriculture, Nature and Food Quality. This measure is part of the introduction of a new system of fertiliser legislation in 2006 and constitutes forms the most important measure of the Ministry's reduction measures.

The Ministry of Agriculture, Nature and Food Quality is also heading an inter-ministerial project on 'supervising control'. In this phase the project is geared to the Ministry's legislation. A reference framework has been set up for this, which is expected to be more widely applicable. Businesses have been invited to make reduction proposals, which are expected to lead to reducing burdens. In the SALDO project, businesses and government assess how to improve the efficiency of information-gathering processes by making better use of the information currently available in the corporate sector. A start has been made with pilots in the agricultural chain whereby the details requested by the Ministry of Agriculture, Nature and Food Quality, and wherever possible those of other ministries, will be involved.

PERMITS

Many complaints are also received from the business community about the sheer volume of permits. At the request of the Ministry of Economic Affairs, a taskforce headed by A. Kraaijeveld looked at several hundred licensing systems. The costs and effects of about 75 of these systems are now being evaluated. This involves factors such as processing time, concurrence, relation to certification, transparency, service level and financial costs. In addition, comparative studies are being conducted in the following areas, in six countries: starting a business in the catering branch (bar or restaurant), hiring non-EU labour, dismissing personnel, establishing a leisure company in a rural area and establishing a printing company in an urban environment. Research is also being done in the Spanish Lex Silencio. According to this approach, a permit is automatically granted if there is no response within a prior agreed term. For this project, a sounding board of entrepreneurs was formed that is consulted at various points in the process. The taskforce finalised its report at the beginning of June 2005.

Safety and risks

Countless complaints have also been received on the sizeable and detailed questionnaires that had to be completed for the mandatory Risk Inventory and Evaluation (RI&E). In the meantime, there is a *tailored version of the RI&E available digitally for over 40 sectors*. In addition, an interactive website for working conditions regulation has been launched so that companies can easily find out what applies to them. The Ministry of Social Affairs and Employment aims to *further reduce administrative burdens generated by working conditions legislation*. Among other things, businesses will no longer be obliged to make a written annual report on implementing the plan of action as part of the RI&E. This decisively reduces the national share of EU legislation. The SER has been asked for advice on more far-reaching simplifications of the Employment Conditions Act. Potential alterations may lead to additional reductions.

Companies working with *biotechnology* complain about the duration of procedures, insufficient consultation between government bodies and limited communication with companies. Where possible, the Ministry of Housing, Spatial Planning and the Environment has shortened or streamlined the procedures so as to provide speedy clarity on permit applications and save companies considerable time and money.

In addition, the Ministry of Public Works & Water Management is researching ways of reducing administrative burdens for *the road haulage of dangerous substances*. In the area of food quality, the Dutch Food and Consumer Product Safety Authority (VWA), will coordinate supervision of the various target groups so that *companies operating a fully functioning hygiene code* ((HACCP- Hazard Analysis Critical Control Points) *need to be inspected less often*. The Dutch restaurant and hotel sector organisation Koninklijke Horeca Nederland is also working on a proposal to differentiate the hygiene codes according to company size. This will primarily mean a reduction in administrative burdens for small and medium-sized businesses. Furthermore, the Ministry of Transport, Public Works and Water Management is preparing to abolish a large number of stipulations in the field of the licensing system of the Licensing and Catering Act, based on proposals by Koninklijke Horeca Nederland. A proposal is currently being discussed in the EU to

ensure that labels on products need to be adjusted less frequently. This would yield a huge reduction in red tape for both large and small businesses.

The ministries of Transport, Public Works and Water Management, and Agriculture, Nature and Food Quality are considering ways of integrating the meat and meat products legislation of both ministries, and will specifically examine the way in which new EU legislation can best be implemented to support this. There will be more to say about this in mid-2005.

In addition, the ministries of Transport, Public Works and Water Management, and Agriculture, Nature and Food Quality are exploring ways of tackling risks in the food sector (see paragraph 3.2).

Care

The Ministry of Health, Welfare and Sport is presenting a robust package that largely relates to care. Again, there are a number of considerable reductions in the Sickness Benefits Act. Care insurers will in future no longer be obliged to enter into contracts with all care institutions because the obligation to enter into contracts will be scrapped. For pharmacists, a number of other information obligations will no longer require inspection. In addition, the Ministry of Health, Welfare and Sport has decided to reduce administrative burdens by simplifying the Health Insurance Act and using ICT. Finally, working in tandem with the business community, the Ministry of Health, Welfare and Sport is going to tackle the irritation of companies around hospital construction. There will be more clarity on this point when the budget is made public.

SUBSIDY SCHEMES

Companies often perceive applying for subsidies as complicated and bureaucratic. Although in this Cabinet period subsidy applications cannot be part of the quantitative reduction objective, the Cabinet is making efforts to keep the red tape involved in applying for subsidies to a minimum for businesses.

A method has been developed to measure the administrative burdens generated by subsidies. The Ministry of Agriculture, Nature & Food Quality has already applied the method to all its subsidy schemes and drafted reduction proposals. The Ministry of Economic Affairs is also now beginning to make an inventory of the administrative burdens involved in its subsidy schemes.

Now that the method has been developed, the administrative burdens arising from subsidy schemes in 2007 will be an integral part of the new zero measurement. In anticipation of this, the administrative burdens generated by new subsidies are already being assessed and presented to Actal for testing. Furthermore, ministries are focusing on administrative burdens when evaluating existing schemes.

MODEL COMPANIES

The Model Companies project led by the Ministry of Economic Affairs and the Ministry of Finance is looking at bottlenecks of statutory information obligations from the perspective of businesses. Working from the information obligations a company has to fulfil for various legislative domains, the aggregate effect of rules, and a lack of coherence of the rules, can be seen from the company's perspective. Tackling these bottlenecks doesn't just generate lower administrative burdens but also saves companies from irritation caused by 'useless and unnecessarily complicated' information obligations. The inventory of these bottlenecks has been completed in sectors including the performing arts, greenhouse cultivation, metals, chemicals and hospitals. The inventory for the catering sector was completed in March 2005. The inspection has yielded over 200 proposals for adjustments to the rules. The inspection also shows how bodies such as pension insurers and employment conditions services impose additional information obligations on businesses. Furthermore, for a number of sectors the project shows the difference in the actual burden and perceptions of the information obligations as experienced by large companies and small and medium-sized businesses. The merits of the proposals for adjusting the rules are currently being examined by the ministries in consultation with the companies and sector organisations involved.

3.1 Maintaining attention on administrative burdens

In the end it's about lowering administrative burdens on a long-term basis. So, for example, the Cabinet deploys the mechanism of an administrative burdens ceiling per ministry. This mechanism gives an incentive to prevent the introduction of new administrative burdens with the preparation of new legislation, or at least keep them to a minimum. Because rises must be compensated elsewhere, new administrative burdens have been given 'a price'. This promotes long-term attention for administrative burdens.

At EU level the introduction of an incentive to prevent the creation of new administrative burdens is also crucial. It is for these reasons that the Dutch Presidency worked so hard to incorporate attention for administrative burdens into the existing Regulatory Impact Assessments.

At EU level, similar long-term attention for simplifying current EU rules is being realised. The Competitiveness Council will put forward a number of EU rules each year that can be simplified.

EUROPEAN APPROACH TO ADMINISTRATIVE BURDENS

The new Commission is in the meantime tackling the issue of red tape with great energy, which emerged from the recent announcement to the Spring Council:
'Cutting unnecessary costs, removing obstacles to adaptability and innovation and more competition and employment friendly legislation will help create more conducive conditions for economic growth and improved productivity. This comprises measures such as simplification, well shaped legislation and efforts to reduce the burden of administrative costs. [...] A new approach to regulation should seek to remove burdens and cut red tape unnecessary for reaching the underlying policy objectives. Better Regulation should be a cornerstone for decision making at all levels of the Union.'

Besides 'mechanisms' and 'rules of thumb', it's critical that a long-term focus on red tape should be embedded in the infrastructure of ministries.

In the first phase of the project, separate project departments and project bureaux were set up in ministries to give reducing red tape focused attention and to be able to make rapid progress. The ministries are now embedding these 'help structures' in their 'normal' operations. This will also benefit long-term focus on administrative burdens. In addition, Actal is conducting research to determine the degree to which a focus on reducing administrative burdens has been fully internalised by the ministries.

3.2 Deepening attention on administrative burdens

The long-term management of red tape calls for more than just mechanisms, incentives and organisational capacity. It also requires attention for the underlying causes that lead to the creation of red tape: the need to steer developments – sometimes in detail – from the government and a desire to offer a solution for every possible problem.

Simplifying and reducing the information obligations for the corporate sector means that government can and should no longer attempt to resolve problems and incidents with customised solutions in all cases – in other words, it should dare to let go. This demands a more active attitude, more self-organisation and greater responsibility on the part of the business community.

Research into the hundred heaviest administrative burdens showed that one third relates to services and collecting monies and two thirds to risk management in the broadest sense. The risks are, among other things, related to working conditions, environment, health, consumers (product) and legitimacy (financial). Further, the way in which the Government responds to these risks seems to have jointly determined the scale of the regulations and information obligations. A further reduction of administrative burdens thus demands determining how to deal with the desire to manage risks in society. Here, one can ask whether the way that this is organised with

an array of corresponding administrative burdens actually contributes to effectively and efficiently realising the objective. To gain clear understanding of the way in which administrative burdens are included as part of the costs and benefits, potential outcomes from the project on tackling risks realistically, headed by the Ministry of Housing, Spatial Planning and the Environment are being explored. In the first half of 2005, the way in which the Government dealt with risks and the factors the Government bears in mind when doing so, are being charted for five policy dossiers (working conditions, health care, safety, food, the environment). Numerous aspects are dealt with such as risk perception and risk valuation, distributing responsibilities, liability, costs/benefits analysis, gravity and scale of effects. Administrative burdens are also included. The aim is to provide building blocks for a joint approach for thinking about risks, in which these aspects are integrated, by mid-2005.

In addition it has recently been decided that the Ministry of Transport, Public Works and Water Management, in collaboration with the Ministry of Agriculture, Nature and Food Quality, will explore the risk approach specifically in the food sector. Risk comparison in this area should provide insight into how policy is dealt with both in implementation and in supervising the approach to risks. Based on this analysis, the feasibility of improvement proposals focused on reducing red tape will be assessed.

Finally, inter-ministerial cooperation in the field of Other Government and the project 'A Framework-setting view of Supervision' offers a guide for reducing administrative burdens generated by supervision.

An overview of all reduction plans (some of which have been partly realised already) totalling over 1 million euro.

What?	How?	Reduction (x mill.)	Who?	Realisation date
Target group: all businesses				
Fees for reproduction rights are collected from businesses and allocated by a foundation through a system of prior agreed fixed sums	Appointment of an "organisation for businesses' rights"	57.0	Justice	2003
Abolition of various payment reductions, abolition of premium savings, abolition of holidays scheme (partly re-introduced as of 2004)	Via Tax Plan for 2003, by amending income tax and Social Security Contributions (Reduced Remittances) Act	50.8	Finance	2003
Cancellation of the supply of information on gifts for the determination of the total annual pay	Cancellation of the regulation governing gifts via Tax Plan for 2003	34.0	Social affairs	2003
Abolition of requirement of audit report for ad hoc debiting and the environment investment deduction, cancellation of bicycle declaration return and cancellation of monitoring cycling conduct	Via Tax Plan for 2003, by amending income tax and corporate income tax	21.5	Finance	2003
End of tax contributions for electronic services to third countries and approval of electronic returns	By implementing e-commerce directive (VAT)	16.0	Finance	2003
More efficient implementation of the Risk Inventory and Evaluation (RI&E) possible with faster and more accessible information on the RI&E to employers	By opening a special RI&E website	7.0	Social affairs	2003
End of certain bunker declarations for excise duty, tightening up of incentive schemes for cogeneration and removal of mandatory legal representation	Tax Plan for 2003, other fiscal legislation	2.1	Finance	2003
Simplification of the supply of information to intermediaries	By simplifying the Workforce Allocation by Intermediaries Act (WAADI)	1.4	Social affairs	2003
Introduction of the possibility of electronic invoicing (new)	By implementing invoicing directive	133.0	Finance	2004
Cancellation of obligation to hold work consultation	By removing compulsory work progress meeting stipulation Working Conditions Act	89.2	Social affairs	2004
The number of institutions covered by the Water Pipe Decree (Legionnaire's Disease prevention) is reduced. Supply of information and inspection obligations have also been dropped	The temporary Legionnaire's Disease prevention scheme has been replaced by a permanent scheme	40.0	Environment	2004
By using branch-specific RI&Es via the website, health and safety agencies can conduct a more limited test of the RI&Es	By altering Health and Safety Agencies Certification Scheme	28.0	Social affairs	2004
Businesses can make digital profit returns rather than hard copy ones	Via Tax Plan for 2004	25.0	Finance	2004
Simplification of commuting processing procedure	Tax Plan for 2004, amending income tax and Social Security Contributions (Reduced Remittances) Act	25.0	Finance	2004
Introduction of compulsory digital VAT return	Tax Plan for 2004, VAT	25.0	Finance	2004
Simplification of travel expenses scheme means there is less information required on commuting	Replacement of scheme to compensate commuting with scheme for compensation and provisions for work-related travel expenses 2004	25.0	Social affairs	2004
Directly and indirectly (administration offices and branch offices) opening Occupational Health & Safety sources with the help of request-based information transfer	Changing method of operation Phase 1	22.0	Social affairs	2004
Cancellation of the request for data concerning the incapacity for work of self-employed persons and cancellation of the contribution levy under the Disability Insurance for Self-Employed Persons Act (WAZ)	Act cancelling the Disability Insurance for Self-Employed Persons Act (WAZ)	20.0	Social affairs	2004
End of employers' burdens by removing remittance reduction for child care and simplification of wages administration	Child Benefit Act	18.3	Finance	2004

What?	How?	Reduction (x mill.)	Who?	Realisation date
Target group: all businesses				
Reduction of number of VAT returns (new)	Monthly returns become quarterly returns and quarterly returns become annual returns	14.0	Finance	2004
Compulsory application of New computerized transit system (NCTS) (new)	Ordinance 2787/2000; cdw adjustment	10.0	Finance	2004
Extending the term of continued wage payments in case of sickness will reduce the number of Disability Benefit (WAO) claims resulting in a reduced supply of information	Extension of Continued Wage Payments in case of Sickness Act (wvLZ)	8.0	Social	2004
Cancellation of reports on ethnic minority workforce percentages	Expiration of Stimulating Participation of Ethnic Minorities in Employment Act (SAMEN)	7.5	Social affairs	2004
Simplification of scheme on products produced by a company and end of remittance reduction for non-profit training	Tax Plan for 2004, amending income tax and Social Security Contributions (Reduced Remittances) Act	3.65	Finance	2004
Cancellation of training reduction and end of package of film measures	Via Tax Plan for 2004	3.2	Finance	2004
Obligation to disclose dropped in cases of transferred claims (e.g. to bank)	By amending Book 3 Civil Code	2.1	Justice	2004
Simplified supply of information on the engagement of aliens in employment	By simplifying the Aliens Employment Act (wAV)	2.0	Social affairs	2004
End of incentive schemes for low-sulphur fuel and conversion of fuel tax into tariff measures	Tax Plan for 2004, other fiscal legislation	1.9	Finance	2004
Cancellation of information costs incurred in re-employment of job-seekers	By revoking the Re-employment of job-seekers Act (Wiw)	1.6	Social affairs	2004
Harmonisation of wage concept	Legislative proposal on reducing Administrative Burdens and Simplifying Social Insurance Legislation (WALVIS) and connecting act	120.0	Finance	2005
Expansion of electronic invoicing	Application of art. 35b, paragraph 2, part c, Turnover Tax Act 1968	97.3	Finance	2005
Harmonisation of wage concept (loonbegrip) reduces the registration and reporting duties of employers	Legislative proposal on reducing Administrative Burdens and Simplifying Social Insurance Legislation (WALVIS)	75.0	Social affairs	2005
On the basis of the 8.40 Order In Council (AmvB) a number of categories of businesses are obliged to have their watertight flooring inspected. The inspection frequency is now set at once every six years (new)	By reducing the frequency for inspecting watertight flooring in the 8.40 orders in council	33.0	Environment	2005
Simplification of customs procedures by using electronic data exchange and through cancellation of statements and introduction of free zone Schiphol	By amending the Customs decision and Customs scheme	24.5	Finance	2005
A tailored RI&E is offered digitally to each industrial branch making filling in the forms easier and faster	Digitalisation of RI&Es per branch of trade and industry	23.0	Social affairs	2005
Directly and indirectly (administration offices and branch offices) opening Occupational Health & Safety (Arbo) sources with the help of request-based information transfer	By changing method of operation Phase 2	22.0	Social affairs	2005
Businesses now obliged to draw up an environmental annual report for the government and a public annual report will henceforth only have to draw up one annual report for the government	By amending Decree on Environmental Reports (Wm)	14.5	Environment	2005
Improving the reporting system for dangerous substances and industrial waste	New Decree on reporting industrial waste and dangerous substances	11.4	Environment	2005
Consequences of the new Child Day-Care Act for levying employee insurance contributions (new)	Child Day-Care Act	9.5	Social affairs	2005
More tailor-made measures and freedom of choice for businesses (new)	By introducing tailor-made occupational health and safety services	7.0	Social affairs	2005
Simplification of the Real Estate Appraisal Act (woz)	Legislative proposals on improving woz	6.4	Finance	2005
Henceforth, businesses can notify Chambers of Commerce of any changes, digitally	More efficient implementation of Commercial Registers Act	4.7	Economic affairs	2005

What?	How?	Reduction (x mill.)	Who?	Realisation date
Target group: all businesses				
Introduction of free zone at Schiphol (new)	By amending the Customs decree and Customs scheme	4.0	Finance	2005
Businesses are permitted to supply fewer details less frequently on the application of the Personal Data Protection Act	By amending the Personal Data Protection Act and its implementation	3.0	Justice	2005
Simplification of administration by more clarity on paying taxes and contributions (new)	By expanding legal consequences of the employment relation certificate (VAR)	2.7	Social affairs	2005
Cancellation of the temporary increase of the general levy reduction, cancellation of random writing off of industrial health and safety investments, fewer returns re. cross-border industrial estates, cancellation of Concern Financing Scheme (new)	Via Tax Plan for 2005, Convention with Germany, legislative proposal to cancel Concern Financing Scheme	2.65	Finance	2005
Fewer income tax returns because of a reduction of the number of those liable to withhold (via the tax entity)	By amending the 1964 Income Tax Act	2.0	Finance	2005
Businesses can process other transactions with Chambers of Commerce digitally	More efficient implementation of Commercial Registers Act	1.8	Economic affairs	2005
Henceforth, businesses can register with Chambers of Commerce digitally	More efficient implementation of Commercial Registers Act	1.6	Economic affairs	2005
Savings on testing pressure equipment through free market system	Consumer Goods Act concerning Pressure Equipment (usage phase)	1.5	Social affairs	2005
Cancellation of remittance reductions health and safety non profit, cancellation of private PC scheme, amendment of employee concept for employers residing overseas	Tax Plan for 2005, Amending income tax and Social Security Contributions (Reduced Remittances) Act	1.25	Finance	2005
Amendment of periodical checks of pressure equipment (new)	Market system: Consumer Goods Act	1.0	Social affairs	2005
Compulsory announcement in Netherlands Government Gazette of, among other things, amendments to statutes and dissolutions is dropped	By amending Commercial Registers Act	0.7	Economic affairs	2005
Small and medium-sized businesses: convergence of fiscal and commercial annual accounts (new)	Facilitate in implementing legislation	325.0	Justice	2006
Convergence of levying income tax and contributions for employee insurance (sub)	Legislative proposal for Financing Social Insurance	80.0	Finance	2006
Use of fiscal annual accounts for fiscal and commercial purposes (new)	In collaboration with Justice	75.0	Finance	2006
Meetings of shareholders convened by e-mail instead of by post	Meetings of shareholders in limited companies convened by e-mail (Book 2 Civil Code)	69.0	Justice	2006
Encouragement of electronic price indication and use of ICT	More efficient implementation of Prices Act	60.8	Economic affairs	2006
Reduction of national lead in Working Conditions Act including cancelling the annual written report on implementing the plan of action (new)	By simplifying Working Conditions Act 1998	59.5	Social affairs	2006
No more costs for various actions required for reports to be made under the social security schemes	By cancelling Social Insurances Reports Decree (MSV)	26.7	Social affairs	2006
Limit supply of information by combining income tax levies and contribution levies for employee insurance (sub 1)	Legislative proposal for Financing Social Insurance (Wfsv)	20.0	Social affairs	2006
Cancellation of employer's obligation to announce duty roster to employees promptly	By amending the Working Hours Act (ATW)	15.6	Social affairs	2006
Directly and indirectly (administration offices and branch offices) opening Occupational Health & Safety sources with the help of request-based information transfer	Changing method of operation Phase 3	11.0	Social affairs	2006
Revision of number of tests (new)	By revising tests regime Consumer Goods Act	10.0	Social affairs	2006
Simplification of Wro results in cost reduction by making the Act easier for businesses to become familiar with the Act and spatial planning	Reform of Spatial Planning Act (Wro)	6.4	Environment	2006

What?	How?	Reduction (x mill.)	Who?	Realisation date
Target group: all businesses				
Less time-consuming and reduced number of forms for companies providing vocational training	By standardising and extending the Education and Vocational Training Act procedures	4.6	Education	2006
Simplification of the collection process, annual returns involving advance payments and streamlining of procedures under the Environment-based Taxes Act (WBM)	By amending the State Taxes Act and Collection Act and review of the WBM	4.4	Finance	2006
Standardisation of data required for verification of the need for dismissal on business-economic grounds	By amending Labour Relations Special Decree (BBAV)	3.7	Social affairs	2006
Fewer forms to be sent, particularly to small and medium-sized businesses, for annual and short-term statistics and labour market statistics by making more use of existing sources (WALVIS)	More efficient implementation of Central Bureau of Statistics Act and underlying regulations	3.3	Economic affairs	2006
Expansion of periodical invoicing by ending the similarity requirement (new)	Tax Plan for 2006, turnover tax	1.7	Finance	2006
Cancellation of compulsory issue of dividend slips for companies paying dividend	By cancelling obligation in Article 9, first paragraph of the 1965 Dividend Tax Act	1.3	Finance	2006
End exceptional position of road tax by introducing bearer tax for companies that run buses	By amending road tax for buses	1.0	Finance	2006
The MER procedure for environmental permit-related cases is simplified which will shorten the duration of procedures and decision-making procedures	By amending MER	1.0	Environment	2006
Simplified data entry and information supply by businesses for drawing up and presenting annual accounts More companies don't need to request permits and can suffice with a report. Among other things, this means less information supply	Introduction of the XBRL application for drawing up and presenting annual accounts	350.0	Justice	2007
Small and medium-sized businesses: Increase ceiling limits of the annual accounts act (new)	Bb bringing companies that have to have permits under the 8.40 Order In Council	161.2	Environment	2007
Information supply is better geared to size of company and there is more precise supervision	By amending fourth corporate law guideline and amend articles 2:396 and 397 Civil Code	86.0	Justice	2007
In the operation phase of the vrom permit, businesses that are obliged to hold a permit have fewer information obligations	By amending 8.40 orders in council (Environmental Management Act) by distinguishing between small, medium-sized and large companies	55.0	Environment	2007
Businesses only have to hold one preliminary consultation with the competent authorities, and provide basic data on their organisation once. Introduction of one appeal and objection procedure for construction permits and environmental permits	By introducing vrom permit	50.0	Environment	2007
Businesses only need to complete one standard form (that is available digitally) to apply for permits and for reporting.	By introducing VROM permit by combining construction permit and Wm permit	43.4	Environment	2007
As of January 2005, the forms are available on the Infomil site for the 8.40 Orders in Council	By improving efficiency in implementing the 8.40 orders in council and WM permit	12.8	Environment	2007
Accelerate procedures and simplify forms	Remaining implementation measures Parliamentary Documents II, 2001-2002, 28346	10.0	Finance	2007
Income tax returns offered in amended form for taxpayers in the context of inheritance tax	By amending implementation practice through tax statement pilot using F-form	10.0	Finance	2007
In future, businesses can submit annual reports digitally to the Chamber of Commerce rather than by post	New working method based on the first corporate law guideline	7.0	Justice	2007
Submitting modified inheritance tax returns for the purpose of an assessment of inheritance tax levied but not collected	By amending implementation practice through a pilot (Inheritance Tax Act)	2.0	Finance	2007
Lifting unnecessary information obligations when applying for a Wm permit so that businesses will have to supply less information when applying for the permit concerned.	Review decision on operation organisations and permits (Environmental Management Act)	1.6	Environment	2007

What?	How?	Reduction (x mill.)	Who?	Realisation date
Target group: transport companies				
Limiting pressure of transportation questionnaires re. highway transportation of goods by more efficient information supply (1)	By lowering frequency of questionnaires and free computer programme	9.5	Transport	2003
Fewer formalities for cross-border freight by cancellation of numerous obligations through expansion of EU	By cancelling various international bilateral agreements concerning highway transportation	9.2	Transport	2004
Barge captains need to fill in fewer details in the log book	By simplifying the implementation of the sailing times and number of crew members in Shipping Act	1.6	Transport	2004
Less time required to fill in consignment note due to digitalisation and simplification (1)	By reducing consignment note obligations in road transport	48.8	Transport	2005
Removing regular coffer dam and caisson soundings requirement	By amending Shipping Act	21.4	Transport	2005
Less compulsory prescribed information in log books; where possible, information supplied to inspection on request	By modifying Shipping Decree	8.6	Transport	2005
Lift compulsory national validation certificate for ships weighing over 500 GT	By amending Shipping Act	2.5	Transport	2005
No more compulsory document obligation – replaced by supply of information to inspector on request	By modifying Shipping Decree	2.1	Transport	2005
Lifting obligation to inspect foodstuff supplies and to make various entries in ship's logbook	By amending Shipping Decree	8.0	Transport	2006
Release coal and steel transport prices	By revoking coal and steel transport prices Act and Decree and implementation of Regulation no. 11 Act and Decree	7.2	Transport	2006
Less time required to fill in consignment note due to digitalisation and simplification (2)	By revising Transport of Goods by Road Act	30.0	Transport	2007
Businesses to provide less compulsory information	Modernise supervision	11.0	Transport	2007
Limiting pressure of transportation questionnaires re. highway transportation of goods by more efficient information supply (2)	By amending Transport of Goods by Road Act	3.2	Transport	2007
Cancellation of limitation as regards use of own means of transportation through lifting registration obligation for own transport	By amending Transport of Goods by Road Act	2.2	Transport	2007
Cancellation of obligation to submit documentary evidence of term of employment	By amending Transport of Goods by Road Act	2.2	Transport	2007
Simplification of reports to shipping safety commission	By amending Shipping Act	1.7	Transport	2007
Abolition of obligation of foreign officers sailing on ships under Dutch flag to possess a Dutch muster-book	By amending Shipping Crew Act	1.2	Transport	2007
Target group: Agro industry, particularly agricultural enterprises				
Reduce double collection of data by combining collection of agricultural census data with collection of data for basic registrations	Through more efficient method of collecting agricultural census data under the Agricultural Act and data for the basic registration under the Fertilizer Act	2.6	Agriculture	2003
No further obligation to keep a register of visitors to dairy farms	Abolition of visitors register in the Regulation governing additional instructions on infectious animal diseases belonging to the Animal Health and Welfare Act	13.0	Agriculture	2004
Release of statutory obligation to register dogs and cats	By modifying the implementation of the dogs and cats decree	2.2	Agriculture	2004
Cancellation of 'cleaning and disinfecting booklet' and obligation to keep a register of C&D actions	By amending the Regulation governing hygiene instructions concerning infectious animal diseases of the Animal Health and Welfare Act	2.0	Agriculture	2004
Permit obligation ends for 25,000 agricultural businesses obliged to have a permit, and is replaced by a duty to report. This considerably reduces the amount of information required by the government	By introducing the Decree concerning agricultural environment management (formerly the Decree concerning agricultural businesses and mechanised contracting businesses)	35.0	Environment	2005

What?	How?	Reduction (x mill.)	Who?	Realisation date
Target group: Agro industry, particularly agricultural enterprises				
Easier supply of information (through the Internet) and less frequent transfer of data (by multiple use of data) for businesses in the pig farming industry	By integrating data flows on the Registration, Identification and Registration of Pigs I&R, Regulation governing Pig Deliveries (RVL) and the Regulation governing Company Inspection of Animal diseases (RBD) belonging to the Cattle Act	8.0	Agriculture	2005
Dairy farmers may transfer adjustments or data on animals directly to the central database	By simplifying the implementation of the company register instruction in the Regulation governing the identification and Registration (I&R) of Cows belonging to the Animal Health and Welfare Act	3.6	Agriculture	2005
The Decree on Glasshouse Horticulture is being adapted so that one annual report a year will be required. At present, businesses must complete and submit a form to the competent authority 15 times a year	By amending Decree on Glasshouse Horticulture	1.7	Environment	2005
Simpler administrative obligations re. fertilizer	By introducing a new system of fertilizer legislation	78.0	Agriculture	2006
No compulsory government quality test of cheese and butter for businesses	By cancelling some government quality marks (butter, cheese) as a result of not renewing a number of expired agricultural quality regulations belonging to the Agricultural Quality Act	1.6	Agriculture	2006
A duty to report applies to some 15,000 agricultural businesses with a permit obligation and simpler rules apply to over 70,000 agricultural businesses. This considerably reduces the supply of information required by the government (new)	By subjecting more businesses to the Decree on agricultural environmental management and by further simplifying the Decree on Agriculture and the Decree on Glasshouse Horticulture (8.40 orders in council)	35.0	Environment	2007
New rules on concluding lease contracts	By amending the Civil Code (title concerning leases)	1.5	Justice	2007
Target group: Financial organisations				
Less time required for reporting for the Foreign Financial Relations Act (Wfbb)	With new DNB report framework for Wfbb and amending distribution of responsibilities between DNB and CBS	37.7	Finance	2003
Fewer investment institutions need to report	Investment Institutions Supervision Act	11.8	Finance	2003
Abolition of compulsory submission of offer document/expansion of article 10 of the securities trade supervision Act exemption scheme	Order In Council securities trade supervision Act	2.7	Finance	2003
Restrict use of watch list	Sanctions Act	2.0	Finance	2003
DNB-tools for financial reporting obligations of money transaction offices	Supervision practices under money transaction offices Act	1.2	Finance	2003
Subsequent calculation of distribution of responsibilities between DNB and new DNB 2003 reporting framework (new)	With new DNB report framework for Wfbb and amending distribution of responsibilities between DNB and CBS	27.7	Finance	2004
Limit frequency and possible amendment of contribution model (self-assessment) for securities institutions	Supervision Practices Investment Institutions Supervision Act	13.7	Finance	2004
Exemption of accountants/trust offices from Identification when Providing Services Act (new)	Identification when Providing Services Act	2.0	Finance	2004
Exemption of accountants/trust offices from Identification when Providing Services Act (new)	Identification when Providing Services Act	1.0	Finance	2004
Less time and money required for drawing up and presenting Financial Explanation	Order In Council (AmvB)	56.4	Finance	2005
Only report evidently unusual/suspicious transactions	Reporting Unusual Transactions Act (MOT)	21.1	Finance	2005
Reducing the number of reports for credit institutions	Order In Council (AmvB) Financial Supervision Act	11.7	Finance	2005
Simplify permit application for investment institutions	Order In Council (AmvB) Investment Institutions Supervision Act	4.0	Finance	2005
Annual reports etc. can be provided via Internet (new)	Investment Institutions Supervision Act	2.8	Finance	2005
Reduce accountants' compulsory term for retaining documents from 10 to 5 years	Novaa rules and regulations	1.6	Finance	2005
Electronic information gathering	Supervision practices under the securities trade supervision Act	1.4	Finance	2005

What?	How?	Reduction (x mill.)	Who?	Realisation date
Target group: Financial organisations				
Improving software, electronic signature for insurance companies	Supervision practices under the securities trade supervision Act and the non-monetary funeral insurance companies supervision Act	1.2	Finance	2005
Notification of intrinsic value via Internet (new)	Investment Institutions Supervision Act	1.1	Finance	2005
Reduce number of compulsory reports accountants must make when altering content of prospectus	Investment Institutions Supervision Act	1.0	Finance	2005
Risk-based monitoring of international payments	Sanctions Act	1.0	Finance	2005
Reticence with regard to new reports and adjustments to reports for credit institutions	Supervision practices under the credit system supervision Act	17.6	Finance	2006
Abolition of continuous obligation of institutions dealing directly	Securities Trade Supervision Act	8.2	Finance	2006
Limit number of insiders in compliance scheme Wte	Order In Council and other legislation under the securities trade supervision Act	5.5	Finance	2006
Relax the identification and verification obligation when providing services	Identification when Providing Services Act	4.0	Finance	2006
Restrict frequency of reports of stock exchange transactions	Order In Council securities trade supervision Act	2.7	Finance	2006
Make information on the Decree on Loan Offers available electronically	Order In Council Financial Supervision Act	2.7	Finance	2006
Develop a new, Internet-based reporting tool for the benefit of the credit institutions	Supervision practices under the credit institution supervision act	2.6	Finance	2007
Target group: companies with brands and patents				
Time-saving by allowing electronic application of brands and models and consulting Brand Register	By more efficient implementation of Uniform Benelux Act with regard to the brands and models	3.0	Economic affairs	2003
Cost reduction through largely cancelling the translation obligation (excl. conclusions) and certifying obligation	By amending Patent Act	8.9	Economic affairs	2006
Target group: exporters, importers				
Cancellation of trade quota for textile, steel and various products from China results in end to import permit requirements for these goods	By amending import and export Act	9.4	Economic affairs	2005
Fewer compulsory tests by raising minimum quality requirements with respect to gold and silver goods	By amending Guarantee Act	2.9	Economic affairs	2006
Small and medium-sized businesses in particular have to fill in fewer questionnaires due to the lowering of the observation thresholds and efficiency improvement in the supply of required information in the international trade statistics	Through more efficient implementation of the CBS Act and underlying secondary legislation	2.0	Economic affairs	2006
Target group: utilities companies				
Restrict and more efficiently organise the information obligations for the purpose of supervising the utilities market	By more efficiently implementing and adjusting the Electricity Act and Gas Act and underlying secondary legislation	3.3	Economic affairs	2004
Target group: automobile branch				
Less time required for businesses to keep compulsory records of vehicle registration certificate	By amending Road Traffic Act	20.0	Transport	2004
Digitalisation of issue of part II vehicle registration certificate	By amending Road Traffic Act	9.8	Transport	2004
Extra actions concerning supply of information to customers to be cancelled in 2004	By more efficient implementation of the Decree on labelling motor vehicles	2.0	Economic affairs	2004
Make certificate of indemnification data digitally available	By amending automobile company stock	1.8	Transport	2005
Digitalisation of periodic motor vehicle test evidence	By amending Road Traffic Act	18.2	Transport	2006
Cancellation of national type approval and introducing European type approval resulting in fewer compulsory tests	By amending Road Traffic Act	8.6	Transport	2007

What?	How?	Reduction (x mill.)	Who?	Realisation date
Target group: care sector				
Abolition of authorisations re. procedural access conditions prescriptions	By adjusting legislation and applying ICT	49.0 85.0	Health	2004 2006
Simplification checks of legitimacy of Sickness Benefits Act	Employers use RINIS to report those with health insurance	32.5	Health	2005
Abolition of model agreement re. Sickness Benefits Act (new)	By amending Sickness Benefits Act (HOZ)	15.0	Health	2005
Streamline supply of information (new) <ul style="list-style-type: none"> • Medications Provision Act (WOG) • Medical Aids Act • Exceptional Medical Expenses Act (AWBZ) • Medical Services Temporary Provisions Act • Embryo Act • Academic Medical Research Act 	Processing times can be shortened by further use of ICT	10.9 3.8 1.0 5.0 2.7 0.6	Health	2005
Introduction of Youth Care Act (new)	Youth Aid Act replaced by new Act	10.0	Health	2005
Simplify construction	Requests for construction simpler: tranche 1	6.0	Health	2005
Amend Ambulance Transportation Act (new)	By forming 24 regional ambulance transport units and reformulating government data requirement	3.1	Health	2005
Introduction of Care Insurance Act (new)		128.0	Health	2006
Expenses	By automating information flows between insurer and care provider	91.0	Health	2006
Simplify own contribution payable under Exceptional medical Expenses Act (AWBZ)	By applying ICT	54.0	Health	2006
Streamline information provision in domain of Health, Welfare and Sport (new) in transport domain	Introduce new citizen service number in care sector (BSN) Use Basic Businesses Register (BBR) in transport domain. Introduce contact point for businesses	50.0	Health	2006
Abolition of contract obligation in sickness benefits act (new)	By amending Sickness Benefits Act (HOZ)	37.0	Health	2006
Restructure data stipulation of Medications Provision Act (WOG) (new)	By ending a number of information stipulations in the decree on medical practitioners	30.0	Health	2006
Improve indication statement		7.0	Health	2006
Introduce Care Institution Admission Act (new)	Requests for construction simpler	7.0	Health	2006
Streamline annual responsibility	By introducing a single accountability document and a single accountability moment	5.0	Health	2006
Target group: industry, construction firms and companies subject to compulsory construction permits				
Relax building permit procedures	By amending Decree on constructions subject to building permit or minor construction permit, building permit procedure	11.3	Environment	2003
Lowering compulsory reporting frequency and standardise provincial by-laws in this regard	By modifying the Groundwater Act	10.0	Transport	2005
For a number of categories of soil treatment the rules are simplified which also includes the ending of a number of information obligations. In other words, general rules and regulations are being drafted which only require reporting and treatment report	With introduction of the Decree concerning uniform treatment situations	2.0	Environment	2005
Standardisation and digitisation of providing permits and lowering obligatory measuring and registration moments	By amending the Polluted Surface Water Act	19.1	Transport	2006
Less soil research required by businesses and the range of building materials to be restricted (e.g. soil and mud are removed). In 2004 the temporary building materials exemption scheme entered into force. This has already reduced administrative burdens by € 2.2 million	By simplifying the building materials decree	26.0	Environment	2007

What?	How?	Reduction (x mill.)	Who?	Realisation date
Target group: Telecommunications and post				
Fewer information and reporting obligations to supervisory authority	Through more efficient implementation of Postal Act	2.5	Economic affairs	2003
Relax permit obligation, reduce reporting and information obligations, more use of ICT by supervising authorities	Through more efficient implementation of Telecom Act	17.4	Economic affairs	2006
Target group: Other				
Time savings for civil-law notaries with regard to registering and requesting information or simplification of the registration obligation of wills by civil-law notaries as a result of self-registration of wills by civil-law notaries	Through digital access to Central Register of wills for civil-law notary firms	3.0	Justice	2004
Replace the occupational health & safety report per installation by a Supplementary Risk Inventory and Evaluation for high-risk companies	By modifying the Working Conditions Act	1.8	Social affairs	2004
Reporting obligations only apply to new and changed mineral extraction activities	By simplifying Mining Act and underlying secondary legislation	1.0	Economic affairs	2004
The administrative burdens generated by the Decree concerning managing automobile tyres are lower than those produced by the withdrawn Decree concerning managing private car tyres	By withdrawing Decree concerning managing private car tyres and the entering into force of Decree concerning managing automobile tyres	1.0	Environment	2004
Abolition of national stipulations re. Consumer Goods Act	By an Order In Council	1.0	Transport	2004
Simplification of tendering procedures in connection with municipal work reinstatement programmes for the benefit of work reinstatement (vocational rehabilitation) agencies	By simplifying tender regulations governing municipal work reinstatement programmes for the benefit of work reinstatement agencies in the Work and Income Support Act (wwb) (1)	7.5	Social affairs	2005
Standardising the supply of required information re. child day-care facilities	Basic child day-care facilities Act for the benefit of child day-care centres (wvk)	6.9	Social affairs	2005
Simplification of application procedure (Legal Aid Act) for the legal profession (new)	Simplification by being brought in line with collective income (Vivalt bill)	5.8	Justice	2005
The end of the new style sick report reduces the information obligation for employers in the temporary employment branch (new)	By maximising sick pay expenses for temporary employment branch	1.2	Social affairs	2005
Simplification of professional requirements in the area of radiation protection	By simplifying the rules included in the Decree on Radiation Protection	0.8	Social affairs	2005
Simplification of tendering procedure in connection with municipal work reinstatement programmes for the benefit of work reinstatement (vocational rehabilitation) agencies	By simplifying tendering regulations governing municipal work reinstatement programmes for the benefit of work reinstatement (vocational rehabilitation) agencies in the Work and Income Support Act (wwb) (2)	11.0	Social affairs	2006/2007
End of certificate of no objection on founding a new company as a legal entity (new)	A report is sufficient	7.0	Justice	2006
Streamlining permit system for private security agencies	By adjusting the Private Security Organisations and Private Investigation Act	2.3	Justice	2006
Raise permit obligation ceilings, uniform permit conditions, simplify gambling machines regime	Betting and Gaming Act	1.5	Justice	2006
Food labelling (EU) (new)	Quantity and frequency of actions involved in labelling are reduced	85.0	Transport	2007
Cancel stipulations for keeping and passing on registrations of hot air balloon trips	By adjusting legislation	2.4	Transport	2007
Cancel a number of stipulations and use ICT applications (new)	Act on Dispatching Human Bodies Decree on Dispatching Human Bodies	1.1	Home affairs	2007
Less information supply	By altering Environment Effects Reporting	1.0	Environment	2007

An overview of all increases amounting to over 1 million euro.

What?	How?	Increase (x mill.)	Who?	Realisation date
Target group: all businesses				
The use of equipment to detect radioactive scrap metal and provision of financial certainty for the expenses involved in removing radioactive scrap metal are made obligatory	Decree on Detecting Radioactive Scrap Metal	3.1	Environment	2003
This Decree offers the possibility of including financial certainty in the permit on the basis of the Environmental Management Act	Financial Certainty Decree	1.0	Environment	2003
Integrity test for permit and subsidy applicants	Public Administration Probity in Decision-making Act (BIBOB)	Pm	Home affairs	2003
Introduce possibility of electronic invoicing	By implementing invoicing directive	12.9	Finance	2004
Amend Christmas hamper	Via Tax Plan for 2004	12.0	Finance	2004
Amend Christmas hamper	By altering basis of employee insurance	12.0	Social affairs	2004
Implement EU Directive no. 2002/95/EC, on limiting the use of certain dangerous substances in electrical and electronic equipment	Decree and Regulation on managing electrical and electronic equipment	10.3	Environment	2004
Commercial activities of pension funds, European N.V., limit deductibility of costs of punitive sanctions, exempt housing corporations	Via Tax Plan for 2004	2.95	Finance	2004
Correct lapsed reduction of remittances for low wages	Via Tax Plan for 2004	2.7	Finance	2004
Businesses with dangerous substances: Safety Information Sheets Act on Environmentally Dangerous Substances	By expanding information obligation	2.0	Social affairs	2004
Agreements on emission limits and emissions trading (Kyoto protocol)	By amending chapters 8, 16, 18 and 20 of the Environment Management Act concerning Emissions Trading	10.0	Environment	2005
Fictitious automobile expenses	By altering basis of employee insurance	6.3	Social affairs	2005
Fictitious automobile expenses in income tax	Tax Plan for 2005, By amending income tax and the Act to reduce income tax contributions and national insurance contributions	6.0	Finance	2005
End double contractual savings	Tax Plan for 2005, by amending income tax and the Act to reduce income tax contributions and national insurance contributions	5.9	Finance	2005
Decree concerning defining further stipulations regarding the content of annual reports	By rendering accountability in annual reports on the way in which the corporate governance code ("Tabaksblat code") is applied	3.0	Justice	2005
Excise duty on kerosene	Tax Plan for 2005, other fiscal legislation	0.75	Finance	2005
Businesses receive tax refund for tax on private cars and motorcycles	Tax Plan for 2005, tax on private cars and motorcycles	2.5	Finance	2005
Companies with vibration risks: implementation of EU Directive on Vibrations	By introducing maximum exposure levels	Pm	Social affairs	2005
Adapt rules and regulations and introduce reduced levy on life-course savings scheme	With Bill on early retirement scheme/pre-pension/life-course	7.35	Finance	2006
Act on tax levied re. residential accommodation with regard to government rent subsidy expenditure	A Bill that provides for a contribution towards the affordability of renting property by landlords	4.0	Environment	2006
Life-course savings scheme	By amending basis of employee insurance	2.5	Social affairs	2006

What?	How?	Increase (x mill.)	Who?	Realisation date
Target group: all businesses				
Expanding registration obligation re. commercial register to include free professions, among others	By amending Commercial Registers Act	1.9	Economic affairs	2006
New Pensions Act	By expanding legislation	Pm	Social affairs	2006
Current substances policy will be amended as a result of the new European substances policy (REACH)	REACH	46.0	Environment	2007
Target group: Agro-industry, particularly agricultural enterprises				
New hygiene rules for sheep and goats	Pm	0.75	Agriculture	2004
Decree on the principles of integrated crop protection	By drafting plan / maintaining log book	4.0	Agriculture	2005
Target group: Financial organisations				
Expansion of identification obligation for legal professions	Identification when Providing Services Act	15.9	Finance	2003
Extra reporting as a result of new legislation	Trust Offices Supervision Act	5.0	Finance	2004
Extra reporting	New legislation on supervising conduct: Financial Services Act	71.7	Finance	2005
Extra reporting	New legislation on supervising conduct: Supervision of Accountants Act	1.5	Finance	2005
New legislation	3rd money-laundering directive	3.0	Finance	2006
Target group: utilities companies				
Obligatory information on tariff alterations for electricity and gas, gas switch procedures to be legally determined	Ministerial regulation on customers	3.4	Economic affairs	2005
Network managers are obliged to provide the Office for Energy Regulation (DTe) with information on tariff structure and conditions for access	Ministerial regulation on gas	3.9	Economic affairs	2005
Target group: care sector				
Introduce the no-claim health insurance act	By amending Health Insurance Act (zfw)	9.0	Transport	2005
Citizen Service Number (BSN) in care sector	By introducing new act to regulate the use of the BSN	Pm	Transport	2006
Health Care Sector Tariffs Act (WTG) express (Diagnosis Treatment Combinations (Dbc))	By adjusting the Health Care Sector Tariffs Act (WTG)	Pm	Transport	2006
Target group: telecom companies				
Minimum requirements statement specification for uses of fixed network services	By regulating basic level of statement specification for fixed network services	2.6	Economic affairs	2003
Target group: Other				
General product safety	By implementing EU directive	37.0	Transport	2005
Allergens	By implementing EU directive	20.0	Transport	2005

This operation centres on businesses, which were intensively involved in the realisation of the plans in a variety of ways. Through mixed committees and working groups that made an inventory of reduction measures for each ministry, through the approach taken by model businesses but also through over 750 reports to the website www.administratievelasten.nl and the many letters sent to the cabinet either directly or through branch organisations.

Looking at the terrains the majority of the reports seem to relate to the policy areas Finance, Social Affairs and Employment and Economic Affairs (particularly Statistics).

Many reports do not specifically relate to one or more areas but concern general complaints on how the government approaches businesses with questions for information. The nature of the reports in this regard concern the following number of categories of complaints, among others:

- Businesses indicate that they are not always sure exactly what information is being requested and how it should be provided;
- Businesses are not always clear why the government asks them to provide this information and/or (therefore) feel that they are being asked for unnecessary information;
- The information requested does not always correspond to the details collected by businesses in the standard running of the business;
- The same information is requested again and again from different sides by the government;
- Businesses are also irritated by the frequency with which legislation changes which means that the terms and data based upon it and defined in information systems need to be adjusted (again);
- Many businesses also complain about the sheer amount of forms used by the government. There seems to be a different one each time, many of which are often almost identical, and call for much of the same data;
- Concerning risks in particular, businesses state that they have the feeling "that bad companies give the good ones a bad name": legislation is the exception to the rule with which everyone, even the vast majority of cooperative businesses, has to meet the requirements just to keep a minority on the straight and narrow.

Colophon

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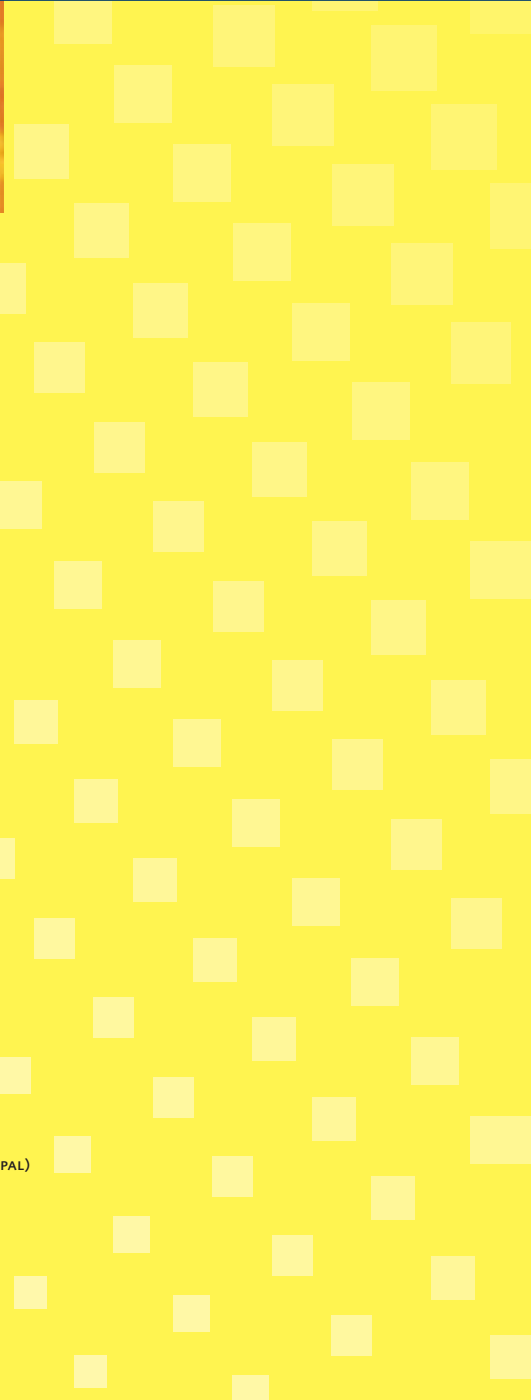
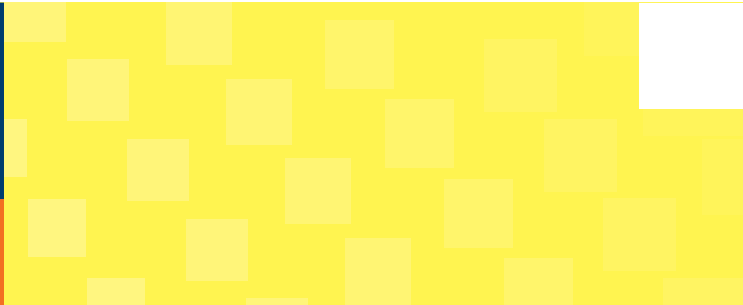
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