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PROPOSAL

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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
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Subject:	Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directives 2008/98/EC, 2010/75/EU, (EU) 2015/2193 and (EU) 2024/1785 of the European Parliament and of the Council as regards simplification of some requirements and reduction of administrative burden

Delegations will find attached document COM(2025) 986 final.

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Brussels, 10.12.2025
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2025/0394 (COD)

Proposal for a

DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Directives 2008/98/EC, 2010/75/EU, (EU) 2015/2193 and (EU) 2024/1785 of the European Parliament and of the Council as regards simplification of some requirements and reduction of administrative burden

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

'The Future of European Competitiveness' report emphasised that the transition to a low-carbon, resource-efficient, and circular economy will be essential for securing the EU's long-term economic prosperity, resilience, and competitiveness[1]. With the Competitiveness Compass for the EU[2], the Commission presented its strategy for the next five years for unlocking the full potential of this transition[3].

Union legislation should deliver its policy objectives efficiently, effectively and transparently. The Competitiveness Compass promotes responsible law-making, announcing unprecedented efforts to simplify legislation to reignite the competitiveness of European business. Moreover, the Commission has since strengthened targets to reduce administrative costs for business (together with public authorities) and Small and Medium sized Entreprises by 25% and 35% respectively[4].

A solid body of Union environmental law now exists. The Commission takes seriously its duty to manage these laws effectively and invests heavily in reviewing [5] their application to ensure that they deliver as intended and that problematic issues are tackled early. Moreover, the Commission is committed to 'stress-test' all EU laws under its current term of office. The content of this proposal (and others in the 'omnibus' package) represents the initial outcome of the Commission's ongoing 'stress-testing' in the environment area [6] built on extensive engagement with stakeholders with stakeholders through meetings at political level, roundtables, implementation dialogues, call for evidence and inputs received from stakeholders, including civil society, businesses and businesses associations, think tanks and public authorities. The omnibus package addresses legislation related to the circular economy, the operation of industrial installations, the management of geospatial data, and environmental permitting.

The above legislation are crucial parts of delivering the Union's commitment to a fair green, and digital transition and the shift towards a circular economy in particular. It is important that this legislation works well, mobilises the Union's assets like the single market and avoids imposing unnecessary costs on business, public authorities and citizens.

This specific proposed Directive aims to make targeted revisions to the following instruments:

– Directive 2008/98/EC on waste [7];

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1 COM(2025) 420 final of 7 July 2025, *2025 Environmental Implementation Review - Environmental implementation for prosperity and security*.

2 COM(2025) 30 final of 29 January 2025, *A Competitiveness Compass for the EU.*

3 Announced by President von der Leyen in her political guidelines 2024-2029 '*Europe's Choice*'.

4 COM(2025) 47 final of 11 February 2025, *A simpler and faster Europe: Communication on implementation and simplification*.

5 COM(2025) 420 final of 7 July 2025, *2025 Environmental Implementation Review - Environmental implementation for prosperity and security*.

6 Announced by President von der Leyen in her political guidelines 2024-2029 '*Europe's Choice*'.

7 Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives; OJ L 312, 22.11.2008, p.3.

– Directive 2010/75/EU on industrial and livestock rearing emissions [8];

– Directive (EU) 2015/2193 on the limitation of emissions of certain pollutants into the air from medium combustion plants[9];

– Directive (EU) 2024/1785 amending Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (integrated pollution prevention and control) and Council Directive 1999/31/EC on the landfill of waste[10].

This proposal includes limited and targeted amendments to the above Directives in the area of environment. Further possible modifications of those Directives are entirely outside of the scope and aims of the present proposal. The need for such modifications may be assessed, as appropriate, in the context of further stress-testing of EU environmental legislation announced in the [Chapeau Communication] and in Commission work programme 2026. The Commission will constructively engage with the co-legislators, in order to ensure that the legislative process on the present proposal fully preserves its essential object and does not distort it.

Directive 2008/98/EC on Waste

Repeal of the SCIP database

SCIP is the database for information on Substances of Concern In articles as such or in complex objects (Products) established under the Waste Framework Directive (WFD) [11].

The SCIP notification obligation for companies applied from January 2021 and aims to help waste operators and recyclers to manage safely hazardous substances in products at the end of their life. The obligation falls on an enterprise that produces, assembles, imports or distributes an article that contains substances of very high concern (SVHCs) on the Candidate List (managed by the European Chemicals Agency) in a concentration above 0.1 % by weight. In these cases, the enterprise needs to notify them to the SCIP database. The data covers the concentration range and location of the Candidate List substances present in the article, and information that allows its safe use. The information in the SCIP database is made publicly available, in particular to waste operators and consumers.

Numerous stakeholders have expressed concerns about the usefulness and effectiveness of the SCIP database for waste operators and consumers. They note that relatively little use is made of the database, with the number of online 'hits' being low. This is perhaps linked to the data being too complex to be meaningful for most people and a perception that it provides little added value over and above other means of information provision (such as labels). The data is also seen as duplicating REACH Article 33(1) on obligations and so creating disproportionate

[8] Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial and livestock rearing emissions (integrated pollution prevention and control) (Recast) as last amended by Directive (EU) 2024/1785 of the European Parliament and of the Council of 24 April 2024; OJ L, 2024/1785, 15.7.2024.

[9] Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants; OJ L 313, 28.11.2015.

[10] Directive (EU) 2024/1785 of the European Parliament and of the Council of 24 April 2024 amending Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (integrated pollution prevention and control); OJ L, 2024/1785, 15.7.2024,

[11] Article 9(1)(i) and 9(2) of the Waste Framework Directive, as amended by Directive (EU) 2018/851, mandates the European Chemicals Agency (ECHA) to establish a database of substances of very high concern. The Articles include a reference to Article 33(1) of the REACH Regulation.

burdens without benefit especially for space products and Business to Business transactions. The use of digital product passports and in the future more comprehensive product labels will further limit the future additional benefit of the database.

Reporting linked to extended producer responsibility

Producers are required to report on the volumes or quantity of the products they make available for the first time in the market of a Member State, notably to determine the extent of the EPR fees to be paid by the producer to cover the cost of the waste management of their products. In waste legislation laid down in Directives, Member States have maintained the competence to determine the reporting frequency. This has led to a lack of alignment in the reporting periods for EPR between the Member States.

The proposal envisages a harmonised reporting frequency across relevant legislation to reduce the administrative burden and avoid adverse impacts on the functioning of the internal market, in particular for producers which sell products in multiple Member States and for SMEs.

Establishing indicators to measure waste prevention measure implementation

The empowerment of the Commission under Directive 2009/98/EC to adopt an implementing act to establish indicators to measure the overall progress in the implementation of waste prevention measures is proposed to be deleted due to a lack of mandatory application requirements.

Directive 2010/75/EU on industrial and livestock rearing emissions

Directive 2010/75/EU on Industrial and Livestock rearing emissions (the revised IED)[12] covers over 75 000 large industrial installations and intensive livestock farms, with the revised directive expanding its scope to include more installations like large-scale battery production and mining.

The IED requires operators to have an environmental management system ('EMS') for each installation in the scope of its Chapter II. Article 14a(1) specifies a range of requirements that the EMS must comply with, and with a view to simplifying such requirements and reducing the induced administrative burden while maintaining high standards as regards the protection of human health and the environment, the following changes are suggested to this Article:

(a) Allowing several installations in the same Member State, under the control of the same operator or belonging to the same company to be covered by a single environmental management system.

(b) Repealing the requirement to include in the EMS a chemical inventory of the hazardous substances present in or emitted from the installation, a chemical risks assessment of the impact of such substances on human health and the environment, and an analysis of the possibilities for substituting them with safer alternatives or reducing their use or emissions.

(c) Repealing the empowerment for the Commission to adopt an Implementing Act on which information from the EMS is relevant for publication.

[12] Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial and livestock rearing emissions (integrated pollution prevention and control) (Recast) as last amended by Directive (EU) 2024/1785; OJ L 334 17.12.2010, p. 17.

(d) Repealing the auditing requirement for EMS. This will have a negligible environmental impact as other environmental management system schemes such as EMAS or ISO 14001 already contain provisions regarding regular internal and external auditing. Stakeholders had also identified a lack of auditing capacity that may make compliance difficult.

(e) Repealing the requirement to develop indicative transformation plans to be included in EMS.

(f) Giving more time to operators to prepare and implement the EMS in accordance with the revised Article 14a, by postponing such deadline from 2027 to 2030.

Annex I to the IED covers in activity 2.2, "Production of pig iron or steel (primary or secondary fusion) including continuous casting, with a capacity exceeding 2,5 tonnes per hour". Pig iron is produced through the conventional process of smelting iron ore in a blast furnace. More recent and innovative iron ore processing techniques are not producing pig iron as such, but lead to an intermediate product used to produce steel. Concerns have been raised on whether these other processes are covered by activity 2.2 IED. Removing the word 'pig' in this activity would align the activity with the same activity under the EU's Emissions Trading System (ETS, Annex I to Directive 2003/87/EC) and therefore simplify synergies between the IED and ETS by clarifying the scope of application of the activity under IED. This would simplify the permitting of new and cleaner techniques expected to replace the conventional iron and steel production process steps, such as direct reduction plants.

Directive 2010/75/EU currently exempts organic pig farms from the scope of the Industrial Emissions Directive, while it includes organic poultry farms in its scope. It also establishes conversion rates for the calculation of the Livestock Unit level of installations, among which for the category "Piglets ≤ 20 kg" for which a conversion rate of 0,027 is established. Concerns have been raised on organic poultry farms being included in the scope and about unweaned piglets being counted in addition to the sows. It is appropriate to exempt organic poultry farms from the scope of the directive, with a view to ensuring a coherent approach for the organic livestock sector and given that they are already subject to specific legislation. Given that unweaned piglets are only causing low emissions, it is appropriate to adjust the conversion rate used to calculate the LSU level of an installation, so that unweaned piglets are not counted for the calculation of the installation capacity.

Directive 2010/75/EU on industrial and livestock rearing emissions and Directive (EU) 2015/2193 of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants

To simplify the path towards decarbonisation of industrial processes, the use of oxy-fuel combustion - whereby oxygen-enriched combustion air facilitates capture of carbon dioxide - should be supported. The use of oxygen-enriched combustion air was however not considered at the time when limits were set in the Indusial Emissions Directive and the Medium Combustion Plants Directive (MCPD) for pollutant emissions; whereas such technology may now be used to facilitate carbon capture. Concerns have been raised over the IED and MCPD hampering decarbonisation in relation to the use of oxy-fuel combustion. The Commission suggests providing competent authorities with flexibility to assess compliance with emission limit values in order to ease permitting of installations using oxy-fuel combustion covered by the IED and the MCPD.

To simplify the transition towards clean energy and low carbon technologies, the deployment of hydrogen-based industrial processes should be supported, as hydrogen combustion does not produce CO2. However, when the hydrogen content of the fuel increases, NOx emissions also

increase, whereas the limit values for NOx emissions currently set out in the IED and the MCPD do not take yet into account this increase of the use of hydrogen and the formation of NOx induced. Stakeholders raised concerns over the directives as hampering decarbonisation in relation to the use hydrogen as a fuel. Creating a specific exemption from compliance with certain emission limit values for combustion plants firing gas with more than 20 % (by volume) of hydrogen along with safeguard measures would ease permitting of MCP and IED installations using hydrogen combustion while maintaining a high level of environmental protection.

In order to reduce the administrative burden stemming from unnecessary reporting requirements arising under Directive (EU) 2015/2193 in relation to SO_2, NOx, dust and CO emissions from certain recent back-up generators, it is appropriate to set a threshold for a minimum number of operating hours of such generators below which the frequency of periodic measurements would be lowered. Those back-up generators are those that have a rated thermal input equal to or greater than 20 MW, and that comply with emission limits values applicable to non-road mobile machinery, category NRG in respect of Stage V controls, set by Annex II to Regulation (EU) 2016/1628[13].

Directive (EU) 2024/1785 amending Directives 2010/75/EU and Directive 1999/31/EC

Three provisions contained in Directive (EU) 2024/1785 trigger the need to start revising all IED permits in July 2026 (as this is the deadline for transposing this directive and no transitional provisions are applicable).

- The revised Article 14(1)(ab) IED requires Member States to ensure the permit includes the requirement to assess the need to prevent or reduce emissions of hazardous substances. This is a new requirement under the revised IED.
- The revised Article 16(2) IED requires monitoring at least once every 4 years for groundwater and 9 years for soil, thus with higher frequencies (the current frequencies are set at 5 years for groundwater and 10 years for soil).
- The revised Article 16(3) IED requires quality control of laboratories performing the monitoring to be based on CEN standards or, if CEN standards are not available, ISO, national or other international standards which ensure the provision of data of an equivalent scientific quality. This is a new requirement under the revised IED.

Concerns have been raised on the lack of transitional provisions for the application of the revised Article 14(1)(ab), Article 16(2) and 16(3) IED. The Commission proposes to establish transitional provisions in Directive 2010/75/EU so that the application of the above-mentioned Articles can be better phased in as from July 2026.

- **Consistency with other Union policies**

This proposal is part of a package of measures aimed primarily at cutting red tape for economic operators. It is entirely consistent with the Commission's policies on better regulation, and the objectives of the Competitiveness compass to promote greater competitiveness and economic resilience in the EU. The rationalisation introduced by these measures will not affect the

[13] Regulation (EU) 2016/1628 of the European Parliament and of the Council of 14 September 2016 on requirements relating to gaseous and particulate pollutant emission limits and type-approval for internal combustion engines for non-road mobile machinery, amending Regulations (EU) No 1024/2012 and (EU) No 167/2013, and amending and repealing Directive 97/68/EC; ELI: http://data.europa.eu/eli/reg/2016/1628/2022-07-17

achievement of the objectives in the concerned policy area nor the rationale of the legislative acts

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

• Legal basis

The legal base of the proposal is 192(1) TFEU. This reflects the underlying legal bases of the Directives that the proposal intends to revise.

• Subsidiarity (for non-exclusive competence)

Directive on Waste: Waste is a commodity that can cross national borders and will increasingly do so as progress is made in establishing a circular economy. Common rules and approaches are needed across the Union to ensure that waste is managed uniformly and that materials are reused and recycled in the same ways in order that markets can function efficiently. Changes to the rules on waste therefore must also be addressed at Union level.

Industrial emissions and Medium Combustion Plants Directives: There are different approaches to controlling emissions into air, water or soil separately and a common integrated approach is necessary to avoid that pollution is shifted from one environmental medium to another or from one Member State to another. Member States cannot be left to do this on their own as it would lead to unacceptable variation. Such an approach also contributes to the achievement of a level playing field in the Union by aligning environmental performance requirements for industrial installations and fair competition in the operation of industrial installations. Changes to the existing rules can therefore only be made at EU level.

• Proportionality

In the case of the circular economy legislation, the proposal would introduce alternative means to deliver the policy objectives of ensuring that waste products are appropriately managed at the end of their useful life. These respond to the concerns of those operating across Member States.

In relation to industrial emissions legislation, the suggested amendments are limited in number and targeted in scope, therefore they do not go beyond what is necessary to achieve the objectives sought. The revised requirements for the preparation of environmental management systems by operators of industrial installation reflect better what existing systems already provide, the business practices of companies and those aspects that remain useful regarding the operation of installations. The amendments addressing oxy-combustion and the use of hydrogen as a fuel aim at simplifying decarbonisation of industrial processes, and are embedded in small technical adjustment to the legal provisions while enabling important decarbonisation initiatives. The suggested small amendment to Annex I of the IED would ensure greater consistency between industrial emissions legislation and the EU's Emissions Trading System, thereby simplifying the permitting of new and cleaner techniques. The suggested amendment to Annex III of the MCPD reduce administrative burden stemming from unnecessary high reporting frequencies for the occasional use of certain recent back-up generators. All those amendments are therefore deemed to be proportional to the objectives to be achieved.

• Choice of the instrument

A proposal for a Directive is the appropriate choice of instrument given that the underlying legislation that the proposal seeks to amend are also Directives.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- **Ex-post evaluations/fitness checks of existing legislation**

Revisions of the Directives on waste and industrial emissions were recently adopted by the Legislator based on Commission's proposals that were supported by impact assessments. An evaluation cannot be carried out at this stage as too little time has passed, and too little practical experience gained. An evaluation of the Directive on preventing harm from certain plastics products is ongoing and completion is expected in 2027.

- **Stakeholder consultations**

The Commission engaged in a broad consultation with stakeholders, civil society, public authorities and businesses, Member States and Members of the European Parliament, including through its Implementation Dialogues, stakeholder roundtables and many meetings ([3]). The staff working document accompanying this proposal provides more information on the various consultation activities that have been undertaken to support the preparation of this proposal.

The key consultation activities are summarised below.

The following consultation activities have been carried out to prepare this omnibus proposal:

- An online webinar on environmental reporting (carried out by the consultant) on 13 February 2025 and an online survey of the participants to the above webinar who had agreed to be contacted for its purpose.
- A call for evidence[14] for the environmental omnibus open for feedback from 22 July 2025 to 10 September 2025.
- A high-level roundtable on simplifying environmental laws on 2 October 2025.

The more general consultations about simplification of environmental legislation drew a lot of attention, also from the wider public.

The above-mentioned online workshop held on 13 February 2025 had 500 registrants and more than 300 active participants[15]. The follow-up targeted consultation led to more than 500 inputs, many of a specific nature. Several of the proposed simplifications in the omnibus are reflected in the input received.

The call for evidence on environmental simplification drew most attention. The Commission published a call for evidence on the environmental simplification package on the Have-Your-Say website: Simplification of administrative burdens in environmental legislation. The feedback period was from 22 July 2025 till 10 September 2025. All feedback is published on the Have-Your-Say website.

There were 190 998 contributions to the call for evidence, of which 189 751 (99.3%) came from citizens. 1 247 (0.7%) contributions came from organisations other than citizens, including businesses and business associations, non-governmental organisations (environmental and other), public authorities and academics. 622 attachments, mainly position papers, were attached to these submissions, which often included specific suggestions.

From a business perspective, there is support for less burdensome regulation that leaves business with flexibility to deliver both growth and sustainable production. There is a

14 Simplification of administrative burdens in environmental legislation

15 Environmental Reporting and Simplification - Trinomics

perception of administrative obligations that are too prescriptive, and do not provide value added.

On the side of civil society, there is support for a simplification that makes it easier to protect the environment and social standards and avoid deregulation, for example by removing redundancies and avoiding excessively detailed regulations. There is however concern that efforts to simplify regulations could undermine environmental protections. Citizens urged the EU to focus on enforcing existing laws rather than creating new simplifications.

It is useful to note that the Commission has conducted consultations and prepared an impact assessment in support of the targeted revision of the Regulation on the registration, evaluation and authorisation of chemicals which is expected to contain a substantial simplifying component. Similarly, the Commission is currently preparing an impact assessment to support the preparation of the Circular Economy Act in 2026. This assessment will utilise ongoing consultation activities that will also cover simplification of existing (waste and circular economy-related) legislation.

- **Collection and use of expertise**

As indicated above the Commission contracted an external service provider to provide expertise related to this proposal. In particular, the contractor has screened the known body of environmental laws to identify reporting and other administrative obligations together with potential to simplify these obligations. In addition, the contractor has provided assistance in quantifying the reductions in costs of possible measures to simplify provisions in the omnibus package. All information provided by the contractor will be published.

- **Impact assessment**

An impact assessment has not been prepared primarily because the proposed amendments are highly specific with little choice available to remedy the underlying issues. A staff working document does however accompany this proposal. It justifies the different elements of the proposal and presents quantitative information about the expected impacts wherever possible. It also presents the views and inputs of stakeholders which the Commission has received.

The consistency of this proposal with the climate-neutrality objective set out in Article 2(1) and the Union 2030 and 2040 climate targets has been assessed. The proposal is consistent with these objectives, as well as ensuring progress on adaptation.

- **Regulatory fitness and simplification**

Under the regulatory fitness and performance programme (REFIT), the Commission ensures that its legislation is fit for purpose, targeted to the needs of stakeholders, and minimises burdens while achieving its objectives. This proposal is therefore part of, and fully coherent with, the REFIT programme in so far as it attempts to simplify certain administrative procedures and reduce unnecessary costs for business.

The savings associated with the changes to the Regulations are estimated using the Standard Cost Methodology and include EUR 100 million for the Industrial Emissions Directive, and EUR 225 million for the Waste Framework Directive.

- **Fundamental rights**

No adverse impacts expected.

4. BUDGETARY IMPLICATIONS

Not applicable.

5. OTHER ELEMENTS

- **Implementation plans and monitoring, evaluation and reporting arrangements**

Given the very specific nature of the targeted amendments, there is no need for implementation plans to guide the transposition and application of the new provisions. Existing monitoring and reporting provisions in the underlying directives will continue.

- **Explanatory documents (for directives)**

Given the very specific nature of the targeted amendments, there is no need to require explanatory documents from the Member States regarding their transposition.

- **Detailed explanation of the specific provisions of the proposal**

Article 1 sets out amendments to Directive 2008/98/EC.

Article 2 sets out amendments to Directive 2010/75/EU.

Article 3 sets out amendments to Directive (EU) 2015/2193.

Article 4 sets out amendment to Directive (EU) 2024/1785.

2025/0394 (COD)

Proposal for a

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amending Directives 2008/98/EC, 2010/75/EU, (EU) 2015/2193 and (EU) 2024/1785 of the European Parliament and of the Council as regards simplification of some requirements and reduction of administrative burden

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee[1],

Having regard to the opinion of the Committee of the Regions[2],

Acting in accordance with the ordinary legislative procedure,

Whereas:

(1) The political guidelines for the Commission's 2024-2029 term[3], point to the goal of boosting competitiveness, simplifying, consolidating and codifying legislation to eliminate any overlaps and contradictions while maintaining high standards and staying the course on the goals set out in the European Green Deal[4].

(2) In response to the 2024 Draghi report[5] which points to regulatory obstacles and the regulatory administrative burden as one of the key challenges, notably for small and medium sized enterprises (SMEs), the Competitiveness Compass[6] identifies a set of horizontal enablers to underpin competitiveness including simplifying regulatory environment, reducing burden and favouring speed and flexibility.

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1 OJ C , , p. .

2 OJ C , , p. .

3 Europe's Choice, Political Guidelines for the next European Commission 2024−2029, Ursula von der Leyen.

4 Communication from the Commission to the European Parliament, the European Council, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 December 2019, 'The European Green Deal', COM/2019/640 final.

5 Draghi, M. (2024) The future of European competitiveness. Available at: The Draghi report on EU competitiveness.

6 Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions of 29 January 2025, A competitiveness Compass for the EU, COM(2025) final.

(3) In its Communication of 11 February 2025 entitled 'A simpler and faster Europe: Communication on implementation and simplification',[7] the European Commission set out a vision for an implementation and simplification agenda that delivers fast and visible improvements for people and businesses on the ground. That requires more than an incremental approach and the Union is to take bold action to achieve that goal. The Commission, the European Parliament, the Council, Member States' authorities at all levels and stakeholders need to work together to streamline and simplify Union, national and regional rules and implement policies more effectively.

(4) In the context of the Commission's commitment to reduce reporting burdens and compliance costs, advance interoperability, and enhance competitiveness, it is necessary to adapt certain provisions in Directives 2008/98/EC[8], 2010/75/EU[9], (EU) 2015/2193[10] and (EU) 2024/1785[11] of the European Parliament and of the Council whilst maintaining the policy objectives of the European Green Deal, and the Sustainable Finance Action Plan[12].

(5) The database established pursuant to Article 9(2) of Directive 2008/98/EC containing the information referred to in Article 33(1) of Regulation (EC) No 1907/2006 of the European Parliament and of the Council[13] was devised to enhance transparency and provide comprehensive access to information on hazardous substances in products. It is acknowledged that the complexity of the notification process imposes significant burden on industry stakeholders, leading to disproportionally high costs, especially regarding necessary IT investments. Coupled with a low rate of access by potential users and the limited usability of the information due to its current structure, alongside low compliance and enforcement rates, it is estimated that the database in its current form is not fulfilling its intended objectives. Hence, the obligation for suppliers to submit data to the database should not be continued. Data that has already been reported should continue to be maintained by the European Chemicals Agency.

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7 Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions of 11 February 2025, 'A simpler and faster Europe: Communication on implementation and simplification', COM/2025/47 final.

8 Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3, ELI: http://data.europa.eu/eli/dir/2008/98/oj).

9 Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p. 17, ELI: http://data.europa.eu/eli/dir/2010/75/oj).

10 Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants (OJ L 313, 28.11.2015, p.1, ELI: http://data.europa.eu/eli/dir/2015/2193/oj).

11 Directive (EU) 2024/1785 of the European Parliament and of the Council of 24 April 2024 amending Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (integrated pollution prevention and control) and Council Directive 1999/31/EC on the landfill of waste (OJ L, 2024/1785, 15.7.2024, ELI: http://data.europa.eu/eli/dir/2024/1785/oj).

12 Communication from the Commission to the European Parliament, the European Council, the Council, the European Central Bank, the European Economic and Social Committee and the Committee of the Regions of 8 March 2018, '*Action Plan: Financing Sustainable Growth*', COM/2018/097 final.

13 Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30.12.2006, p. 1), ELI:http://data.europa.eu/eli/reg/2006/1907/oj).

(6) The usefulness of the empowerment of the Commission under Directive 2008/98/EC to adopt an implementing act to establish indicators to measure the overall progress in the implementation of waste prevention measures is diminished by a lack of a mandatory application requirement by Member States. Moreover, some Member States have developed national indicators for monitoring waste prevention and the European Environment Agency has developed a framework for monitoring waste prevention, based on existing data. Thus, that empowerment is deemed redundant and should be deleted.

(7) With a view to simplifying requirements on operators and companies, and reduce the administrative burden stemming from the preparation of the environmental management system ('EMS') pursuant to Article 14a of Directive 2010/75/EU of the European Parliament and of the Council[14] while maintaining equivalent standards as regards the protection of human health and the environment, it is appropriate to allow, under certain conditions, several installations to be covered by a single EMS. Where, in a Member State, two or more installations are under the control of the same operator, or if the installations are under the control of different operators but belong to the same company which is formed in accordance with the legislation of a Member State, those installations may be covered by a single EMS.

(8) To ensure greater consistency with existing EMS schemes such as EMAS or ISO 14001, which can be implemented at facility or company level, operators should be able to adjust the organisational level of the EMS according to the nature, scale and complexity of their installations (installation, facility or company level).

(9) With a view to simplifying requirements on operators and reducing their administrative burden, the requirements set out in Article 14a of Directive 2010/75/EU for operators to develop, as part of the installation's EMS, a chemicals inventory of the hazardous substances present in or emitted from the installation; a risk assessment of the impact of such substances on human health and the environment, as well as an analysis of the possibilities for substituting them with safer alternatives or reducing their use or emissions should be deleted, without prejudice to, where relevant, similar requirement for a chemical inventory set under other Union legislation.

(10) In light of Article 5(3) of the Treaty on European Union (TEU) and Protocol (No 2) on the application of the principles of subsidiarity and proportionality, the requirement on the Commission in Article 14a(4) of Directive 2010/75/EU to adopt by 31 December 2025 an implementing act specifying the information contained in an EMS that is relevant for publication should be deleted without prejudice to the Member States obligation to ensure that the relevant information set out in the EMS and listed in Article 14a(2) of that Directive is made available on the internet, free of charge and without restricting access to registered users; in consistency with the public' rights to access environmental information held by, or for, public authorities, both upon request and through active dissemination.

(11) With a view to simplifying requirements on operators and reducing their administrative burden, the requirement set out in Article 14a(4) of Directive 2010/75/EU for the EMS to be audited should be deleted as other EMS schemes such as EMAS or ISO 14001, already contain provisions regarding regular internal and external auditing.

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[14] Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) (OJ L 334, 17.12.2010, p 17, ELI: http://data.europa.eu/eli/dir/2010/75/oj).

(12) With a view to simplifying requirements on operators and reducing their administrative burden, the requirement set out in Article 14a(4) of Directive 2010/75/EU for operators to prepare and implement an EMS by 2027 should be postponed to 2030. Such EMS should be prepared in accordance with the revised Article 14a.

(13) With a view to simplifying requirements and reducing administrative burden stemming from the implementation of Directive 2010/75/EU, the requirement set out in Article 27d of that Directive that Member States should require from operators by 30 June 2030 the inclusion in their EMS an indicative transformation plan should be deleted. References to transformation plans and to Article 27d which are present in Article 14a(2) point (f), and Articles 27e and 76 of Directive 2010/75/EU need to be deleted accordingly.

(14) In order to simplify the synergistic implementation of Directive 2010/75/EU and Directive 2003/87/EC of the European Parliament and of the Council[15], it is appropriate to align the scope of activity in point 2.2 of Annex I to Directive 2010/75/EU in relation to the production of iron with such activity under Annex I to Directive 2003/87/EC of the European Parliament and of the Council[16], by deleting the word 'pig' from the description of this activity.

(15) Directive 2010/75/EU on industrial and livestock rearing emissions does not currently include organic pig farms in its scope, while it includes organic poultry farms in it. With a view to ensuring a coherent approach for the organic livestock sector, and given that the organic poultry sector is already subject to specific legislation, it is appropriate to remove organic poultry farms from the scope of the directive.

(16) Under the current rules, unweaned piglets count in addition to the sows when calculating the capacity of livestock installations. Given that unweaned piglets are only causing low emissions, it is appropriate to adjust the conversion rate used to calculate the LSU level of an installation, so that unweaned piglets are not counted for the calculation of the installation capacity.

(17) In order to simplify the transition towards clean energy and low carbon technologies, it is appropriate to enable the deployment of hydrogen-based industrial processes, as hydrogen combustion does not produce CO2. However, when the hydrogen content of the fuel increases, NOx emissions also increase, whereas the limit values for NOx emissions currently set out in Annex V to Directive 2010/75/EU and Annex II to Directive (EU) 2015/2193 of the European Parliament and of the Council[17] do not take into account such increase of the use of hydrogen. Therefore, to simplify the use of hydrogen as a fuel, the emission limit values set out in point 6 of Part 1 and point 6 of Part 2 of Annex V to Directive 2010/75/EU, as well as in in Annex II of Directive (EU) 2015/2193, should not be applicable to combustion plants firing gas with more than 20 % (by volume) of hydrogen. For such plants, Member States should ensure that the overall load of NOx eventually released into the air over one year is not increased compared to the situation where the emissions from the installation concerned would

[15] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj).

[16] Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: http://data.europa.eu/eli/dir/2003/87/oj).

[17] Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants (OJ L 313, 28.11.2015, p.1, ELI: http://data.europa.eu/eli/dir/2015/2193/oj).

remain compliant with the emission limit values set out for NOx for the combustion of natural gas, without prejudice to stricter measures required pursuant to Article 18 of Directive 2010/75/EU and Article 6(9) of Directive (EU) 2015/2193. In such cases, monitoring and compliance assessment should be adjusted accordingly.

(18) In order to simplify decarbonisation of industrial processes, it is appropriate to enable the use of oxy-fuel combustion, whereby oxygen-enriched combustion air facilitates capture of carbon dioxide. The higher the oxygen content in the injected air used for combustion, the lower the volume of air needed; and the concentration of pollutants would therefore be increased even if the quantity of pollutant (in mass) is not higher than for combustion with air. Enabling the use of oxy-fuel combustion under Directive 2010/75/EU and Directive (EU) 2015/2193 thus requires giving competent authorities flexibility to assess compliance with the emission limit values referred to in Article 30 of Directive 2010/75/EU and Article 6 of Directive (EU) 2015/2193.

(19) Under Directive (EU) 2015/2193, Member States are allowed to exempt certain existing or new medium combustion plants used only occasionally as back-up generators during emergency situations and power outages and which do not operate more than a limited number of hours per year, from compliance with relevant emission limit values. Under those circumstances, such back-up generators are still submitted to periodic measurements in relation to their SO2, NOx, dust and CO emissions, even if such measurements are not used to assess compliance against the relevant emission limit values. In addition, the periodicity of such measurements does not distinguish between more recent - and thus more energy efficient back-up generators - and older ones. With a view to simplifying and reducing the administrative burden stemming from the current reporting requirements arising under Directive (EU) 2015/2193 in relation to SO2, NOx dust and CO emissions from recent back-up generators with a rated thermal input equal to or greater than 20 MW, it is appropriate to set a specific threshold for a minimum number of operating hours applicable to their use, below which the frequency of periodic measurements would be lowered. The more recent back-up generators are those that comply with the emission limits values applicable to non-road mobile machinery, category NRG in respect of Stage V controls, set out in Annex II to Regulation (EU) 2016/1628[18] on requirements relating to gaseous and particulate pollutant emission limits and type-approval for internal combustion engines for non-road mobile machinery. For those back-up generators, periodic measurement should take place after 1 500 operating hours have elapsed, or at least every five years.

(20) In order to give the Member States, competent authorities and operators time to comply with the new or revised provisions and clarity as to when the new or revised provisions apply, and thus simplify their implementation; the transitional provisions which are currently set out in Directive (EU) 2024/1785 should be modified so that they also cover Article 14(1) point (ab), and Article 16(2) and (3) of Directive 2010/75/EU. In the interest of consistency, clarity and legal certainty, the transitional provisions set out in Directive (EU) 2024/1785 should be deleted from that directive and added in Article 82 of Directive 2010/75/EU.

[18] Regulation (EU) 2016/1628 of the European Parliament and of the Council of 14 September 2016 on requirements relating to gaseous and particulate pollutant emission limits and type-approval for internal combustion engines for non-road mobile machinery, amending Regulations (EU) No 1024/2012 and (EU) No 167/2013, and amending and repealing Directive 97/68/EC; ELI: http://data.europa.eu/eli/reg/2016/1628/2022-07-17

(21) Directives, 2008/98/EC, 2010/75/EU, (EU) 2015/2193 and (EU) 2024/1785 should therefore be amended accordingly.

(22) Since the objectives of this Directive cannot be sufficiently achieved by the Member States but can rather, by reason of the scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Directive does not go beyond what is necessary in order to achieve those objectives,

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Amendments to Directive 2008/98/EC

Directive 2008/98/EC is amended as follows:

1. in Article 8a(1), point (c) is replaced by the following:

'(c) ensure that a reporting system is in place to gather data on the products made available for the first time on the market of the Member State by the producers of products subject to extended producer responsibility and data on the collection and treatment of waste resulting from those products specifying, where appropriate, the waste material flows, as well as other data relevant for the purposes of point (b), as well as that the producers or, if appointed by the producer, the producer's authorised representative for extended producer responsibility, are required to report, in accordance with the requirements of the first sentence of this point, at a maximum frequency of once every 12 months, for each full preceding calendar year;'

2. Article 9 is amended as follows:

(a) paragraph 1 is amended as follows:

(i) point (i) is replaced by the following:

'(i) promote the reduction of the content of hazardous substances in materials and products, without prejudice to harmonised legal requirements concerning those materials and products laid down at Union level;'

(ii) the following point (ia) is inserted:

'(ia) ensure that any supplier of an article as defined in Article 3, point 33 of Regulation (EC) No 1907/2006 of the European Parliament and of the Council* provides the information pursuant to Article 33(1) of that Regulation to the European Chemicals Agency from 5 January 2021 until [date of entry into force of this Directive];'

(b) paragraph 2 is replaced by the following:

'2. The European Chemicals Agency shall maintain the data submitted to it pursuant to paragraph 1, point (ia).'

(c) paragraph 7 is replaced by the following:

'7. The Commission shall, by 31 March 2019, adopt an implementing act to establish a common methodology to report on re-use of products. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 39(2).'

3. in Article 37, paragraph 6, is replaced by the following:

‘6. For the purpose of monitoring the implementation of this Directive, the Commission shall review the information made available in accordance with this Article.’ ,

‘* Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396, 30.12.2006, p. 1, ELI: http://data.europa.eu/eli/reg/2006/1907/oj).’;

Article 2

Amendments to Directive 2010/75/EU

Directive 2010/75/EU is amended as follows:

(1) Article 14a is replaced by the following:

‘Article 14a

Environmental management system

1. Where, in the same Member State, two or more installations are under the control of the same operator, or where two or more installations are under the control of different operators but belong to the same company which is formed in accordance with the legislation of a Member State, those installations may be covered by a single EMS. The EMS shall comply with relevant BAT conclusions that determine aspects to be covered in the EMS.

2. The EMS shall include at least the following:

(a) environmental policy objectives for the continuous improvement of the environmental performance and safety of the concerned installations, which shall include measures to

(i) prevent the generation of waste;

(ii) optimise resource and energy use and water reuse;

(iii) prevent or reduce the use or emissions of hazardous substances;

(b) objectives and performance indicators in relation to significant environmental aspects, which shall take into account benchmarks set out in the relevant BAT conclusions;

(c) for installations belonging to enterprises covered by the obligation to conduct an energy audit or implement an energy management system pursuant to Article 8 of Directive 2012/27/EU*, inclusion of the results of that audit or implementation of the energy management system pursuant to Article 8 of and Annex VI to that Directive and of the measures to implement their recommendations;

(d) measures taken to achieve the environmental objectives and avoid risks for human health or the environment, including corrective and preventive measures where needed.

3. The level of detail of the EMS shall be consistent with the nature, scale and complexity of the concerned installations, and the range of environmental impacts they could have.

Where elements required to be included in the EMS, including objectives, performance indicators or measures, have already been developed in accordance with other relevant Union legislation and comply with this Article, a reference in the EMS to the relevant documents shall be sufficient.

4. Member States shall ensure that the relevant information set out in the EMS and listed in paragraph 2 is made available on the internet, free of charge and without restricting access to registered users.

Information may be redacted or, if that is not possible, excluded when made available on the internet, if the disclosure of the information would adversely affect any of the interests listed in Article 4(2), points (a) to (h) of Directive 2003/4/EC**.

The operator shall prepare and implement the EMS in accordance with paragraphs 1, 2 and 3 of this Article by 1 July 2030 except for installations referred to in Article 82.

The EMS shall be reviewed periodically to ensure that it continues to be suitable, adequate and effective.'

(*) Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC (OJ L 315, 14.11.2012, p. 1, ELI: http://data.europa.eu/eli/dir/2012/27/oj).

(**) Directive 2003/4/EC of the European Parliament and of the Council of 28 January 2003 on public access to environmental information and repealing Council Directive 90/313/EEC (OJ L 41, 14.2.2003, p. 26, ELI: http://data.europa.eu/eli/dir/2003/4/oj).

(2) Article 27d is deleted;

(3) Article 27e is amended as follows:

(a) in paragraph 1, first subparagraph, the introductory sentence is replaced by the following:

'Without prejudice to Article 18, in the event of deep industrial transformation of the installation, the competent authority may extend the period for the installation to comply with the updated permit conditions referred to in Article 21(3) up to a total of eight years maximum, provided that:';

(b) in paragraph 2, first subparagraph, the introductory sentence is replaced by the following:

'Without prejudice to Articles 18 and 22, in the event of deep industrial transformation consisting of the closure of an installation and its replacement by a new installation to be completed within eight years of publication of decisions on BAT conclusions, in accordance with Article 13(5), relating to the main activity of the existing installation, the competent authority may waive the obligation of updating the permit in accordance with Article 21(3), provided that all the following conditions are met:';

(4) Article 76 is amended as follows:

(i) in paragraph 2, the first sentence is replaced by the following:

'The power to adopt delegated acts referred to in Article 48(5), and Article 74 shall be conferred on the Commission for a period of 5 years from 1 August 2024.';

(ii) in paragraph 3, the first sentence is replaced by the following:

'The delegation of power referred to in Article 48(5), and Article 74 may be revoked at any time by the European Parliament or by the Council.';

(iii) in paragraph 6, the first sentence is replaced by the following:

'A delegated act adopted pursuant to Article 48(5) or Article 74 shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of 2 months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object.';

(5) in Article 82, the following paragraphs 10 to 16 are added:

'10. In relation to installations carrying out activities referred to in Annex I, Member States shall apply Article 14(1), second subparagraph, points (aa), (bb), and (h), and Article 15(4) and (6) within four years of the publication of decisions on BAT conclusions that have been published after 1 July 2026 relating to the main activity of an installation in accordance with Article 13(5).

Installations first permitted after the publications of decisions on BAT conclusions published after 1 July 2026 relating to the main activity of an installation in accordance with Article 13(5), shall apply the provisions referred to in the first subparagraph of this paragraph from the date the BAT conclusions are published.

11. In relation to installations carrying out activities referred to in Annex I which fall within the scope of this Directive before 4 August 2024 and that are in operation and hold a permit before 1 July 2026, Article 14(1), second subparagraph, points (a), (b), (ab), (ba), and (d), Article 15(1) and (5), Article 15a, and Article 16(2), (3), and (4) shall apply when the permit is granted or updated pursuant to Article 20(2) or Article 21(5), or updated within 4 years of publication of decisions on BAT conclusions that have been published after 1 July 2026 in accordance with Article 13(5) relating to the main activity of an installation, or by 1 September 2036, whichever is the earlier.

In relation to installations carrying out activities referred to in Annex I which fall within the scope of this Directive before 4 August 2024 and for which the operators have submitted a complete application for a permit before 1 July 2026, provided that those installations are put into operation no later than 1 July 2027, Article 14(1), second subparagraph, points (a), (b), (ab), (ba), and (d), Article 15(1), Article 15(5), Article 15a, Article 16(2), Article 16(3), and Article 16(4)

shall apply when the permit is granted or updated pursuant to Article 20(2) or Article 21(5), or updated within 4 years of publication of decisions on BAT conclusions that have been published after 1 July 2026 in accordance with Article 13(5) relating to the main activity of an installation, or by 1 September 2036, whichever is the earlier.

In relation to installations carrying out activities referred to in Annex I which fall within the scope of this Directive before 4 August 2024, Article 15(3) shall apply when the permit is updated within four years of publication of, or granted after, decisions on BAT conclusions that have been published after 1 July 2026 in accordance with Article 13(5) relating to the main activity of an installation, or when the permit is updated pursuant to Article 21(5), or by 1 September 2036, whichever is the earlier.

Until the relevant date of application as referred to in the first, second and third subparagraphs, the installations mentioned in those subparagraphs, which fall within the scope of this Directive in the version in force on 3 August 2024, shall comply with that version.

12. In relation to installations which do not fall within the scope of this Directive before 4 August 2024 and carry out activities referred to in Annex I, point 2.3 (aa) and finishing of textile fibres or textiles under point 6.2 of that Annex which are in operation before 1 July 2026 Member States shall, with the exception of Article 14(1), second subparagraph, points (aa), (bb) and (h), Article 15(4) and Article 15(6), apply the laws, regulations and administrative provisions adopted in accordance with this Directive within four years of 1 July 2026.

13. In relation to installations which do not fall within the scope of this Directive before 4 August 2024 and carrying out activities referred to in Annex I, points 1.4, 2.3(b), 2.3(ba), 2.7 and 3.6, Member States shall, with the exception of Article 14(1), second subparagraph, points (aa), (bb), and (h), Article 15(4) and Article 15(6), apply the laws, regulations and administrative provisions adopted in accordance with this Directive within 4 years of publication of decisions on BAT conclusions in accordance with Article 13(5) relating to the main activity of an installation or by 1 September 2034, whichever is the earlier.

Until the relevant date of application as referred to in the first subparagraph, the installations mentioned in that subparagraph, which fall within the scope of this Directive in the version in force on 3 August 2024, shall comply with that version.

In relation to installations which are first permitted after the publication of decisions on BAT conclusions published after 1 July 2026 relating to the main activity of an installation in accordance with Article 13(5), the laws, regulations and administrative provisions adopted in accordance with this Directive shall apply to the granting of their permits from the date the BAT conclusions are published.

14. In relation to installations carrying out activities referred to in Annex Ia, Member States shall apply the laws, regulations and administrative provisions adopted in accordance with this Directive within:

(a) 4 years of the entry into force of the implementing act referred to in Article 70i(2), if the installation has a capacity of 600 LSU or more;

(b) 5 years of the entry into force of the implementing act referred to in Article 70i(2), if the installation has a capacity of 400 LSU or more;

(c) 6 years of the entry into force of the implementing act referred to in Article 70i(2), for all other installations covered by Annex Ia.

Until the relevant date of application, as referred to in the first subparagraph, the installations mentioned in that subparagraph which fall within the scope of this Directive in the version in force on 3 August 2024, shall comply with that version.

15. Derogations granted by the competent authority in accordance with Article 15(5) before 1 July 2026 shall remain valid until the competent authority reassesses whether the derogation is justified under Article 15(5). The reassessment shall be carried out 4 years from 1 July 2026 or as part of the reconsideration of the permit conditions pursuant to Article 21, whichever is the earlier.

16. Derogations for the testing and use of emerging techniques granted before 1 July 2026 by the competent authority in accordance with Article 15(7) of this Directive in the version in force on 3 August 2024, shall remain valid until the end of the period specified in the decision granting the derogation. After the period specified, the testing of the technique shall be stopped or the activity shall achieve at least the BAT-AELs.'

(6) Annexes I, Ia and V are amended in accordance with Annex I to this Directive.

Article 3

Amendments to Directive (EU) 2015/2193

Annexes II and III to Directive (EU) 2015/2193 are amended in accordance with Annex II to this Directive.

Article 4

Amendment to Directive (EU) 2024/1785

In Directive (EU) 2024/1785, Article 3 is deleted.

Article 5

Transposition

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by [24 months from date of entry into force of this Directive] at the latest. They shall forthwith communicate to the Commission the text of those provisions.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 6

Entry into force

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Article 7

Addressees

This Directive is addressed to the Member States.

Done at Brussels,

For the European Parliament	*For the Council*
The President	*The President*

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1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

1.1. Title of the proposal/initiative

Directive of the European Parliament and of the Council amending Directives 2008/98/EC, 2010/75/EU, (EU) 2015/2193 and (EU) 2024/1785 of the European Parliament and of the Council as regards simplification of some requirements and reduction of administrative burden.

1.2. Policy area(s) concerned

Environment

European Green Deal

1.3. Objective(s)

1.3.1. General objective(s)

The general objectives pursued by this legislative proposal are:

- to simplify and clarify certain elements of Directive 2008/98/EC in order to alleviate burden from producers in relation to reporting frequency to competent authorities and notifications on substances of very high concern. By reducing the administrative burden and compliance costs associated with reporting and notification requirements, this proposal intends to ensure the proportionality of the framework;

- to simplify certain elements of Directive 2010/75/EU, Directive (EU) 2015/2193 and Directive (EU) 2024/1785 in order to reduce administrative burden linked to their implementation while providing legal certainty and maintaining high standards of protection of human health and the environment.

1.3.2. Specific objective(s)

The specific objectives of the proposed amendments to Directive 2008/98/EC included in this proposal aim to achieve the following results:

Limit the frequency of reporting linked to extended producer responsibility

Repeal of the obligation to notify substances of very high concern in products to the SCIP database

Deletion of empowerment to establish EU indicators to measure waste prevention measure implementation

The specific objectives of the proposed amendments to Directive 2010/75/EU included in this proposal are as follows:

- Simplification of EMS requirements: an EMS could be prepared at company level within the same Member State. Three additional years will be given to prepare an EMS, their content will be simplified (no requirement for chemicals inventory and risk assessment) and the obligation for independent audit repealed as systems such as EMAS and ISO 14001 generally address auditing already.
- The requirement to prepare indicative transformation plans would be repealed.
- A few changes to the transitional provisions of the revised IED will give the Member States, competent authorities and operators more time to comply with

some of the new or revised provisions while providing clarity on when these provisions apply.

– Further targeted changes to the IED and the MCPD will ease the permitting of decarbonisation projects using oxy-fuel or hydrogen-based combustion; and alleviate the monitoring requirements for back-up generators supporting large data centres.

1.3.3. Expected result(s) and impact

Specify the effects which the proposal/initiative should have on the beneficiaries/groups targeted.

The proposal envisages a harmonised reporting frequency across relevant legislation based on Directive 2008/98/EC to reduce the administrative burden and avoid adverse impacts on the functioning of the internal market, in particular for producers which sell products in multiple Member States and for SMEs.

The SCIP database in its current form is not fulfilling its intended objectives. Hence, the obligation for suppliers to submit data to the database should not be continued. Data that has already been reported should continue to be maintained by the European Chemicals Agency. This will alleviate immense administrative burden on suppliers of products. Overall, the avoided cost for business is estimated to be EUR 225 million per annum but could be higher in future years. In addition, the costs for ECHA of running the SCIP database are already several million Euro, and likely to increase.

By removing the empowerment to to adopt implementing acts to establish indicators to measure the overall progress in the implementation of waste prevention measures there will be a cost saving for public authorities from this rationalisation of reporting, and a possible duplication is removed.

Amendments to Directive 2010/75/EU, Directive (EU) 2015/2193 and Directive (EU) 2024/1785 will reduce administative burden linked to their implementation, and will therefore reduce the related costs for both operators and Member States, while providing legal certainty and maintaining high standards of protection of human health and the environment.

1.3.4. Indicators of performance

Specify the indicators for monitoring progress and achievements.

To monitor progress towards achieving the proposal's specific objectives, the Commission will explore the possibility of organising exchanges with Member States in different formats, including using existing fora.

1.4. The proposal/initiative relates to:

☐ a new action

☐ a new action following a pilot project / preparatory action[34]

☐ the extension of an existing action

☒☐ a merger or redirection of one or more actions towards another/a new action

[34] As referred to in Article 58(2), point (a) or (b) of the Financial Regulation.

1.5. Grounds for the proposal/initiative

1.5.1. Requirement(s) to be met in the short or long term including a detailed timeline for roll-out of the implementation of the initiative

N/A

1.5.2. Added value of EU involvement (it may result from different factors, e.g. coordination gains, legal certainty, greater effectiveness or complementarities). For the purposes of this section 'added value of EU involvement' is the value resulting from EU action, that is additional to the value that would have been otherwise created by Member States alone.

A harmonised reporting frequency across relevant legislation at EU level will add greater effectiveness and reduce the administrative burden and avoid adverse impacts on the functioning of the internal market, in particular for producers which sell products in multiple Member States and for SMEs.The repeal of the SCIP database will reduce administrative burden across the Union linked to notification obligations. The use of digital product passports and in the future more comprehensive product labels will further facilitate the availability of data in a useful and harmonised approach.

The deletion of the empowerment to establish implementing acts for indicators to measure the overall progress in the implementation of waste prevention measures is proposed to be deleted due to a lack of mandatory application requirements.

In relation to amendments to Directive 2010/75/EU, Directive (EU) 2015/2193 and Directive (EU) 2024/1785, the added value of EU involvement will guarantee a level playing field accross the EU territory, will provide legal certainty to Member States and operators, and foster complementarity with other pieces of EU legislation.

1.5.3. Lessons learned from similar experiences in the past

N/A

[…]

1.5.4. Compatibility with the multiannual financial framework and possible synergies with other appropriate instruments

N/A

1.5.5. Assessment of the different available financing options, including scope for redeployment

N/A

1.6. Duration of the proposal/initiative and of its financial impact

☐ **limited duration**

– ☐ in effect from [DD/MM]YYYY to [DD/MM]YYYY

– ☐ financial impact from YYYY to YYYY for commitment appropriations and from YYYY to YYYY for payment appropriations.

☐☒ **unlimited duration**

– Implementation with a start-up period from YYYY to YYYY,

– followed by full-scale operation.

1.7. Method(s) of budget implementation planned[35]

☐ **Direct management** by the Commission

– ☐ by its departments, including by its staff in the Union delegations;

– ☐ by the executive agencies

☐ **Shared management** with the Member States

☐ **Indirect management** by entrusting budget implementation tasks to:

– ☐ third countries or the bodies they have designated

– ☐ international organisations and their agencies (to be specified)

– ☐ the European Investment Bank and the European Investment Fund

– ☐ bodies referred to in Articles 70 and 71 of the Financial Regulation

– ☐ public law bodies

– ☐ bodies governed by private law with a public service mission to the extent that they are provided with adequate financial guarantees

– ☐ bodies governed by the private law of a Member State that are entrusted with the implementation of a public-private partnership and that are provided with adequate financial guarantees

– ☐ bodies or persons entrusted with the implementation of specific actions in the common foreign and security policy pursuant to Title V of the Treaty on European Union, and identified in the relevant basic act

– ☐ bodies established in a Member State, governed by the private law of a Member State or Union law and eligible to be entrusted, in accordance with sector-specific rules, with the implementation of Union funds or budgetary guarantees, to the extent that such bodies are controlled by public law bodies or by bodies governed by private law with a public service mission, and are provided with adequate financial guarantees in the form of joint and several liability by the controlling bodies or equivalent financial guarantees and which may be, for each action, limited to the maximum amount of the Union support.

Comments

[35] Details of budget implementation methods and references to the Financial Regulation may be found on the BUDGpedia site: https://myintracomm.ec.europa.eu/corp/budget/financial-rules/budget-implementation/Pages/implementation-methods.aspx.

N/A

2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

N/A

2.2. Management and control system(s)

2.2.1. Justification of the budget implementation method(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed

N/A

2.2.2. Information concerning the risks identified and the internal control system(s) set up to mitigate them

N/A2.2.3. Estimation and justification of the cost-effectiveness of the controls (ratio between the control costs and the value of the related funds managed), and assessment of the expected levels of risk of error (at payment & at closure)

N/A

2.3. Measures to prevent fraud and irregularities

N/A

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

3.1. Heading(s) of the multiannual financial framework and expenditure budget line(s) affected

- Existing budget lines

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./Non-diff.[36]	from EFTA countries [37]	from candidate countries and potential candidates [38]	From other third countries	other assigned revenue
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO

- New budget lines requested

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./Non-diff.	from EFTA countries	from candidate countries and potential candidates	from other third countries	other assigned revenue
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	[XX.YY.YY.YY]	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO

[36] Diff. = Differentiated appropriations / Non-diff. = Non-differentiated appropriations.

[37] EFTA: European Free Trade Association.

[38] Candidate countries and, where applicable, potential candidates from the Western Balkans.

3.2. Estimated financial impact of the proposal on appropriations

3.2.1. Summary of estimated impact on operational appropriations

– ☐ The proposal/initiative does not require the use of operational appropriations

– ☐ The proposal/initiative requires the use of operational appropriations, as explained below

3.2.1.1. Appropriations from voted budget

EUR million (to three decimal places)

Heading of multiannual financial framework	Number	

DG: <…….>			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
Operational appropriations							
Budget line	Commitments	(1a)					**0.000**
	Payments	(2a)					**0.000**
Budget line	Commitments	(1b)					**0.000**
	Payments	(2b)					**0.000**
Appropriations of an administrative nature financed from the envelope of specific programmes[39]							
Budget line		(3)					**0.000**
TOTAL appropriations for DG <…….>	Commitments	=1a+1b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=2a+2b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

DG: <…….>			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
Operational appropriations							
Budget line	Commitments	(1a)					**0.000**
	Payments	(2a)					**0.000**

[39] Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

Budget line	Commitments	(1b)					**0.000**
	Payments	(2b)					**0.000**
Appropriations of an administrative nature financed from the envelope of specific programmes[40]							
Budget line		(3)					**0.000**
TOTAL appropriations for DG <…….>	Commitments	=1a+1b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=2a+2b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	**0.000**
	Payments	(5)	0.000	0.000	0.000	0.000	**0.000**
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	**0.000**
TOTAL appropriations under HEADING <….> of the multiannual financial framework	Commitments	=4+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=5+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

Heading of multiannual financial framework	Number	

DG: <…….>			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
Operational appropriations							
Budget line	Commitments	(1a)					**0.000**

[40] Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

	Payments	(2a)					**0.000**
Budget line	Commitments	(1b)					**0.000**
	Payments	(2b)					**0.000**
Appropriations of an administrative nature financed from the envelope of specific programmes[41]							
Budget line		(3)					**0.000**
TOTAL appropriations for DG <…….>	Commitments	=1a+1b +3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=2a+2b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

DG: <…….>			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
Operational appropriations							
Budget line	Commitments	(1a)					**0.000**
	Payments	(2a)					**0.000**
Budget line	Commitments	(1b)					**0.000**
	Payments	(2b)					**0.000**
Appropriations of an administrative nature financed from the envelope of specific programmes[42]							
Budget line		(3)					**0.000**
TOTAL appropriations for DG <…….>	Commitments	=1a+1b +3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=2a+2b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
	Commitments	(4)	0.000	0.000	0.000	0.000	**0.000**

41 Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

42 Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

TOTAL operational appropriations	Payments	(5)	0.000	0.000	0.000	0.000	**0.000**
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	**0.000**
TOTAL appropriations under HEADING <….>	Commitments	=4+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
of the multiannual financial framework	Payments	=5+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
• TOTAL operational appropriations (all operational headings)	Commitments	(4)	0.000	0.000	0.000	0.000	**0.000**
	Payments	(5)	0.000	0.000	0.000	0.000	**0.000**
• TOTAL appropriations of an administrative nature financed from the envelope for specific programmes (all operational headings)		(6)	0.000	0.000	0.000	0.000	**0.000**
TOTAL appropriations Under Heading 1 to 6	Commitments	=4+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
of the multiannual financial framework (Reference amount)	Payments	=5+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

Heading of multiannual financial framework	**7**	'Administrative expenditure'[43]

DG: <…….>	Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
• Human resources	0.000	0.000	0.000	0.000	**0.000**
• Other administrative expenditure	0.000	0.000	0.000	0.000	**0.000**

[43] The necessary appropriations should be determined using the annual average cost figures available on the appropriate BUDGpedia webpage.

TOTAL DG <…….>	Appropriations	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

DG: <…….>		Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
• Human resources		0.000	0.000	0.000	0.000	**0.000**
• Other administrative expenditure		0.000	0.000	0.000	0.000	**0.000**
TOTAL DG <…….>	Appropriations	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

TOTAL appropriations under HEADING 7 of the multiannual financial framework	(Total commitments = Total payments)	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

EUR million (to three decimal places)

		Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
TOTAL appropriations under HEADINGS 1 to 7	Commitments	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
of the multiannual financial framework	Payments	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

3.2.1.2. Appropriations from external assigned revenues

EUR million (to three decimal places)

Heading of multiannual financial framework	Number	

DG: <…….>			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
Operational appropriations							
Budget line	Commitments	(1a)					**0.000**

	Payments	(2a)					**0.000**
Budget line	Commitments	(1b)					**0.000**
	Payments	(2b)					**0.000**
Appropriations of an administrative nature financed from the envelope of specific programmes[44]							
Budget line		(3)					**0.000**
TOTAL appropriations for DG <…….>	Commitments	=1a+1b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=2a+2b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
DG: <…….>			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
Operational appropriations							
Budget line	Commitments	(1a)					**0.000**
	Payments	(2a)					**0.000**
Budget line	Commitments	(1b)					**0.000**
	Payments	(2b)					**0.000**
Appropriations of an administrative nature financed from the envelope of specific programmes[45]							
Budget line		(3)					**0.000**
TOTAL appropriations for DG <…….>	Commitments	=1a+1b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=2a+2b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	**0.000**
	Payments	(5)	0.000	0.000	0.000	0.000	**0.000**
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	**0.000**

[44] Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

[45] Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

TOTAL appropriations under HEADING <….>	Commitments	=4+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
of the multiannual financial framework	Payments	=5+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Heading of multiannual financial framework	Number						

DG: <…….>			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
Operational appropriations							
Budget line	Commitments	(1a)					**0.000**
	Payments	(2a)					**0.000**
Budget line	Commitments	(1b)					**0.000**
	Payments	(2b)					**0.000**
Appropriations of an administrative nature financed from the envelope of specific programmes[46]							
Budget line		(3)					**0.000**
TOTAL appropriations for DG <…….>	Commitments	=1a+1b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=2a+2b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

DG: <…….>			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
Operational appropriations							
Budget line	Commitments	(1a)					**0.000**
	Payments	(2a)					**0.000**
Budget line	Commitments	(1b)					**0.000**
	Payments	(2b)					**0.000**
Appropriations of an administrative nature financed from the envelope of specific programmes[47]							

[46] Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

[47] Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

Budget line		(3)					**0.000**
TOTAL appropriations for DG <…….>	Commitments	=1a+1b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=2a+2b+3	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	**0.000**
	Payments	(5)	0.000	0.000	0.000	0.000	**0.000**
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	**0.000**
TOTAL appropriations under HEADING <….> of the multiannual financial framework	Commitments	=4+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
	Payments	=5+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

			Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021-2027**
• TOTAL operational appropriations (all operational headings)	Commitments	(4)	0.000	0.000	0.000	0.000	**0.000**
	Payments	(5)	0.000	0.000	0.000	0.000	**0.000**
• TOTAL appropriations of an administrative nature financed from the envelope for specific programmes (all operational headings)		(6)	0.000	0.000	0.000	0.000	**0.000**
TOTAL appropriations under Headings 1 to 6	Commitments	=4+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
of the multiannual financial framework (Reference amount)	Payments	=5+6	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

Heading of multiannual financial framework	7	'Administrative expenditure'[48]

EUR million (to three decimal places)

DG: <…….>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
• Human resources		0.000	0.000	0.000	0.000	**0.000**
• Other administrative expenditure		0.000	0.000	0.000	0.000	**0.000**
TOTAL DG <…….>	Appropriations	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

DG: <…….>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
• Human resources		0.000	0.000	0.000	0.000	**0.000**
• Other administrative expenditure		0.000	0.000	0.000	0.000	**0.000**
TOTAL DG <…….>	Appropriations	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

TOTAL appropriations under HEADING 7 of the multiannual financial framework	(Total commitments = Total payments)	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

EUR million (to three decimal places)

		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
TOTAL appropriations under HEADINGS 1 to 7	Commitments	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
of the multiannual financial framework	Payments	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

[48] The necessary appropriations should be determined using the annual average cost figures available on the appropriate BUDGpedia webpage.

3.2.2. Estimated output funded from operational appropriations (not to be completed for decentralised agencies)

Commitment appropriations in EUR million (to three decimal places)

Indicate objectives and outputs ⇩			Year **2024**		Year **2025**		Year **2026**		Year **2027**		Enter as many years as necessary to show the duration of the impact (see Section1.6)						**TOTAL**	
	OUTPUTS																	
	Type[49]	Average cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJECTIVE No 1[50]…																		
- Output																		
- Output																		
- Output																		
Subtotal for specific objective No 1																		
SPECIFIC OBJECTIVE No 2 ...																		
- Output																		
Subtotal for specific objective No 2																		
TOTALS																		

[49] Outputs are products and services to be supplied (e.g. number of student exchanges financed, number of km of roads built, etc.).

[50] As described in Section 1.3.2. 'Specific objective(s)'

3.2.3. Summary of estimated impact on administrative appropriations

– ☐ The proposal/initiative does not require the use of appropriations of an administrative nature

– ☐ The proposal/initiative requires the use of appropriations of an administrative nature, as explained below

3.2.3.1. Appropriations from voted budget

VOTED APPROPRIATIONS	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL 2021 - 2027
HEADING 7					
Human resources	0.000	0.000	0.000	0.000	**0.000**
Other administrative expenditure	0.000	0.000	0.000	0.000	**0.000**
Subtotal HEADING 7	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Outside HEADING 7					
Human resources	0.000	0.000	0.000	0.000	**0.000**
Other expenditure of an administrative nature	0.000	0.000	0.000	0.000	**0.000**
Subtotal outside HEADING 7	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
TOTAL	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

3.2.3.2. Appropriations from external assigned revenues

EXTERNAL ASSIGNED REVENUES	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL 2021 - 2027
HEADING 7					
Human resources	0.000	0.000	0.000	0.000	**0.000**
Other administrative expenditure	0.000	0.000	0.000	0.000	**0.000**
Subtotal HEADING 7	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Outside HEADING 7					
Human resources	0.000	0.000	0.000	0.000	**0.000**
Other expenditure of an administrative nature	0.000	0.000	0.000	0.000	**0.000**
Subtotal outside HEADING 7	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
TOTAL	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

3.2.3.3. Total appropriations

TOTAL VOTED APPROPRIATIONS + EXTERNAL ASSIGNED REVENUES	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL 2021 - 2027
HEADING 7					
Human resources	0.000	0.000	0.000	0.000	**0.000**
Other administrative expenditure	0.000	0.000	0.000	0.000	**0.000**
Subtotal HEADING 7	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Outside HEADING 7					
Human resources	0.000	0.000	0.000	0.000	**0.000**

Other expenditure of an administrative nature	0.000	0.000	0.000	0.000	**0.000**
Subtotal outside HEADING 7	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
TOTAL	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

The appropriations required for human resources and other expenditure of an administrative nature will be met by appropriations from the DG that are already assigned to management of the action and/or have been redeployed within the DG, together, if necessary, with any additional allocation which may be granted to the managing DG under the annual allocation procedure and in the light of budgetary constraints.

3.2.4. Estimated requirements of human resources

– ☐ The proposal/initiative does not require the use of human resources

– ☐ The proposal/initiative requires the use of human resources, as explained below

3.2.4.1. Financed from voted budget

Estimate to be expressed in full-time equivalent units (FTEs)[51]

VOTED APPROPRIATIONS		Year **2024**	Year **2025**	Year **2026**	Year **2027**
• Establishment plan posts (officials and temporary staff)					
20 01 02 01 (Headquarters and Commission's Representation Offices)		0	0	0	0
20 01 02 03 (EU Delegations)		0	0	0	0
01 01 01 01 (Indirect research)		0	0	0	0
01 01 01 11 (Direct research)		0	0	0	0
Other budget lines (specify)		0	0	0	0
• External staff (inFTEs)					
20 02 01 (AC, END from the 'global envelope')		0	0	0	0
20 02 03 (AC, AL, END and JPD in the EU Delegations)		0	0	0	0
Admin. Support line [XX.01.YY.YY]	- at Headquarters	0	0	0	0
	- in EU Delegations	0	0	0	0
01 01 01 02 (AC, END - Indirect research)		0	0	0	0
01 01 01 12 (AC, END - Direct research)		0	0	0	0
Other budget lines (specify) - Heading 7		0	0	0	0
Other budget lines (specify) - Outside Heading 7		0	0	0	0
TOTAL		**0**	**0**	**0**	**0**

3.2.4.2. Financed from external assigned revenues

EXTERNAL ASSIGNED REVENUES	Year **2024**	Year **2025**	Year **2026**	Year **2027**
• Establishment plan posts (officials and temporary staff)				
20 01 02 01 (Headquarters and Commission's Representation Offices)	0	0	0	0
20 01 02 03 (EU Delegations)	0	0	0	0
01 01 01 01 (Indirect research)	0	0	0	0

[51] Please specify below the table how many FTEs within the number indicated are already assigned to the management of the action and/or can be redeployed within your DG and what are your net needs.

01 01 01 11 (Direct research)		0	0	0	0
Other budget lines (specify)		0	0	0	0
• External staff (in full time equivalent units)					
20 02 01 (AC, END from the 'global envelope')		0	0	0	0
20 02 03 (AC, AL, END and JPD in the EU Delegations)		0	0	0	0
Admin. Support line [XX.01.YY.YY]	- at Headquarters	0	0	0	0
	- in EU Delegations	0	0	0	0
01 01 01 02 (AC, END - Indirect research)		0	0	0	0
01 01 01 12 (AC, END - Direct research)		0	0	0	0
Other budget lines (specify) - Heading 7		0	0	0	0
Other budget lines (specify) - Outside Heading 7		0	0	0	0
TOTAL		**0**	**0**	**0**	**0**

3.2.4.3. Total requirements of human resources

TOTAL VOTED APPROPRIATIONS + EXTERNAL ASSIGNED REVENUES		Year **2024**	Year **2025**	Year **2026**	Year **2027**
• Establishment plan posts (officials and temporary staff)					
20 01 02 01 (Headquarters and Commission's Representation Offices)		0	0	0	0
20 01 02 03 (EU Delegations)		0	0	0	0
01 01 01 01 (Indirect research)		0	0	0	0
01 01 01 11 (Direct research)		0	0	0	0
Other budget lines (specify)		0	0	0	0
• External staff (in full time equivalent units)					
20 02 01 (AC, END from the 'global envelope')		0	0	0	0
20 02 03 (AC, AL, END and JPD in the EU Delegations)		0	0	0	0
Admin. Support line [XX.01.YY.YY]	- at Headquarters	0	0	0	0
	- in EU Delegations	0	0	0	0
01 01 01 02 (AC, END - Indirect research)		0	0	0	0
01 01 01 12 (AC, END - Direct research)		0	0	0	0
Other budget lines (specify) - Heading 7		0	0	0	0
Other budget lines (specify) - Outside Heading 7		0	0	0	0
TOTAL		**0**	**0**	**0**	**0**

[Considering the overall strained situation in Heading 7, in terms of both staffing and the level of appropriations, the human resources required will be met by staff from the DG who are already assigned to the management of the action and/or have been redeployed within the DG or other Commission services.]

The staff required to implement the proposal (in FTEs):

To be covered by current staff available in the Commission services	**Exceptional additional staff***

	To be financed under Heading 7 or Research	To be financed from BA line	To be financed from fees
Establishment plan posts		N/A	
External staff (CA, SNEs, INT)			

*

Description of tasks to be carried out by:

Officials and temporary staff	
External staff	

3.2.5. Overview of estimated impact on digital technology-related investments

Compulsory: the best estimate of the digital technology-related investments entailed by the proposal/initiative should be included in the table below.

Exceptionally, when required for the implementation of the proposal/initiative, the appropriations under Heading 7 should be presented in the designated line.

The appropriations under Headings 1-6 should be reflected as "Policy IT expenditure on operational programmes". This expenditure refers to the operational budget to be used to re-use/ buy/ develop IT platforms/ tools directly linked to the implementation of the initiative and their associated investments (e.g. licences, studies, data storage etc). The information provided in this table should be consistent with details presented under Section 4 "Digital dimensions".

TOTAL Digital and IT appropriations	Year **2024**	Year **2025**	Year **2026**	Year **2027**	**TOTAL MFF 2021 - 2027**
HEADING 7					
IT expenditure (corporate)	0.000	0.000	0.000	0.000	**0.000**
Subtotal HEADING 7	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
Outside HEADING 7					
Policy IT expenditure on operational programmes	0.000	0.000	0.000	0.000	**0.000**
Subtotal outside HEADING 7	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**
TOTAL	**0.000**	**0.000**	**0.000**	**0.000**	**0.000**

3.2.6. Compatibility with the current multiannual financial framework

The proposal/initiative:

– ☐ can be fully financed through redeployment within the relevant heading of the multiannual financial framework (MFF)

– ☐ requires use of the unallocated margin under the relevant heading of the MFF and/or use of the special instruments as defined in the MFF Regulation

– ☐ requires a revision of the MFF

3.2.7. Third-party contributions

The proposal/initiative:

– ☐ does not provide for co-financing by third parties

– ☐ provides for the co-financing by third parties estimated below:

Appropriations in EUR million (to three decimal places)

	Year **2024**	Year **2025**	Year **2026**	Year **2027**	Total
Specify the co-financing body					
TOTAL appropriations co-financed					

3.3. Estimated impact on revenue

– ☐ The proposal/initiative has no financial impact on revenue.

– ☐ The proposal/initiative has the following financial impact:

– ☐ on own resources

– ☐ on other revenue

– ☐ please indicate, if the revenue is assigned to expenditure lines

EUR million (to three decimal places)

Budget revenue line:	Appropriations available for the current financial year	Impact of the proposal/initiative[52]			
		Year **2024**	Year **2025**	Year **2026**	Year **2027**
Article …….					

For assigned revenue, specify the budget expenditure line(s) affected.

Other remarks (e.g. method/formula used for calculating the impact on revenue or any other information).

4. DIGITAL DIMENSIONS

4.1. Requirements of digital relevance

[52] As regards traditional own resources (customs duties, sugar levies), the amounts indicated must be net amounts, i.e. gross amounts after deduction of 20% for collection costs.

Reference to the requirement	Requirement description	Actor affected or concerned by the requirement	High-level Processes	Category
Art. 1(3) [Art. 37(6) Dir. 2008/98/EC]	Digital reporting to the Commission maintained for monitoring implementation; Commission reviews information transmitted electronically.	Member States; European Commission	Monitoring and review	Data
Art. 1(2) [Art. 9(2) Dir. 2008/98/EC]	Discontinuation of SCIP database. European Chemicals Agency (ECHA) to retain already reported data electronically.	ECHA; Economic operators; Commission	Database maintenance	Digital solution; Data
Art. 2(1) [Art. 14a Dir. 2010/75/EU]	Environmental Management System (EMS) information to be made available online, free of charge and without access restriction.	Operators; Member States; Public	Publication and transparency	Digital public service
Art. 2(1) [Art. 14a Dir. 2010/75/EU]	Harmonisation of EMS at installation, facility, or company level, ensuring digital	Operators; Competent authorities	Environmental management	Process digitalisation; Data

	accessibility and alignment with frameworks such as EMAS/ISO 14001.

4.2. Data

Type of data	Reference to the requirement(s)	Standard and/or specification (if applicable)
Environmental management data	Art. 2(1) [Art. 14a Dir. 2010/75/EU]	ISO 14001; EMAS digital formats

Alignment with the European Data Strategy

Explain how the requirement(s) are aligned with the European Data Strategy

The proposal promotes interoperability and reuse of environmental and industrial data, aligning with the European Data Strategy's objectives on data sharing and reuse across the public sector.

Alignment with the once-only principle

Explain how the once-only principle has been considered how the possibility to reuse existing data explored

The simplification of reporting obligations and repeal of redundant databases (e.g. SCIP) reflect the once-only principle by preventing duplication of data submission and promoting reuse of existing information.

Explain how newly created data is findable, accessible, interoperable and reusable, and meets high-quality standards

Environmental Management System (EMS) information to be made available online, free of charge and without access restriction. Auditing mechanisms are foreseen under existing frameworks (EMAS, ISO 14001, CEN).

Data Flows

Type of data	Reference(s) to the requirement (s)	Actor who provides the data	Actor who receives the data	Trigger for the data exchange	Frequency

EMS data	Art. 2(1) [Art. 14a(2)]	Operators	Public / Competent authorities	Publication obligation	Continuous

4.3. Digital solutions

Digital solution	**Reference(s) to the requirement(s)**	**Main mandated functionalities**	**Responsible body**	**How is accessibility catered for?**	**How is reusability considered?**	**Use of AI technologies**
SCIP Database archive	Art. 1(2) [Art. 9(2) Dir. 2008/98/EC]	Retention and maintenance of existing data submissions; secure and public access	ECHA	Public online access maintained, no new input required		No
EMS publication	Art. 2(1) [Art. 14a(2) Dir. 2010/75/EU]	Digital access to EMS data, harmonised with EMAS/ISO 14001 structures	Operators; Competent authorities	Freely available online, reusable data format		No

For each digital solution, explain how the digital solution complies with the requirements and obligations of the EU cybersecurity framework, and other applicable digital policies and legislative enactments (such as eIDAS, Single Digital Gateway, etc.).

SCIP Database archive

Digital and/or sectorial policy (when these are applicable)	**Explanation on how it aligns**
AI Act	Not applicable.
EU Cybersecurity framework	Handled by EC standard rules.
eIDAS	Not applicable.

Single Digital Gateway and IMI	Not applicable.
Others	-

EMS publication

Digital and/or sectorial policy (when these are applicable)	**Explanation on how it aligns**
AI Act	Not applicable.
EU Cybersecurity framework	Handled by EC standard rules.
eIDAS	Not applicable.
Single Digital Gateway and IMI	Not applicable.
Others	-

4.4. Interoperability assessment

Digital public service or category	**Description**	**Reference(s) to the requirement(s)**	**Interoperable Europe Solution(s)** **(NOT APPLICABLE)**	**Other interoperability solution(s)**
EMS Publication	Online dissemination of EMS data harmonised with EMAS and ISO formats.	Art. 2(1) [Art. 14a(2) Dir. 2010/75/EU]	//	EMAS regulation interoperability framework

Assess the impact of the requirement(s) on cross-border interoperability

EMS Publication

Assessment	**Measures**	**Potential remaining barriers**
Assess the alignment with existing digital and sectorial policies **Please list the applicable digital and**	Online public availability of specified EMS information is mandated (Art. 2(1) [Art. 14a Dir. 2010/75/EU]).	-

sectorial policies identified	Rules under the Open Data Directive apply.	
Assess the organisational measures for a smooth cross-border digital public services delivery **Please list the governance measures foreseen**	Operators prepare and implement an EMS (Art. 2(1) [Art. 14a of Dir. 2010/75/EU]; Member States ensure that the relevant EMS information listed in Art. 2(1) [Art. 14a(2) Dir. 2010/75/EU] is made available on the internet free of charge and without restricting access to registered users (Art. 2(1) [Art. 14a of Dir. 2010/75/EU]).	Differences may arise from nat Resource constraints; uneven monitoring of publication obligations.
Assess the measures taken to ensure a shared understanding of the data **Please list such measures**	Publish the EMS information items as listed in Art. 2(1) [Art. 14a(2 of Dir. 2010/75/EU]).	-
Assess the use of commonly agreed open technical specifications and standards **Please list such measures**	Online dissemination of EMS data harmonised with EMAS and ISO formats.	Potential heterogeneity of publication formats due to absence of mandated standards.

4.5. Measures to support digital implementation

Description of the measure	Reference(s) to the requirement(s)	Commission role	Actors to be involved	Expected timeline
-	-	-	-	-