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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

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To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Delegations will find attached document COM(2026) 380 annex.

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ANNEX 1

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to the

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

A Simpler, Clearer and Better Enforced EU Rulebook

ANNEX I

Regulatory Deep Cleaning Action Plan

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

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

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

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

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

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

Free Movement of Goods and Services

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

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

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

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

Financial Services and Banking

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

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

Customs Union

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

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

Taxation

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

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

Health and Food Safety

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

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

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

Agriculture

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

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

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

Transport

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

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

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

Energy

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

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

Climate

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

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

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

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

Environment

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

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

Digital

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

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

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

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

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

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

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

Housing and Permitting

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

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

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