Follow-up to the European Parliament non-legislative resolution on the European Union regulatory fitness and subsidiarity and proportionality – report on Better Law-Making covering 2023 and 2024

1. **Rapporteur:** Jörgen WARBORN (EPP / SE)

2. **References:** 2025/2015(INI) / A10-0020/2026 / P10_TA(2026)0063

3. **Date of adoption of the resolution:** 10 March 2026

4. **Competent Parliamentary Committee:** Committee on Legal Affairs (JURI)

5. **Brief analysis/ assessment of the resolution and requests made in it:** The report is a regular report of the European Parliament, usually covering 2 years. It refers to the Commission's 2023 and 2024 annual reports on the application of the principles of subsidiarity and proportionality and on relations with national Parliaments. It focuses also on better regulation.

   Regarding subsidiarity, proportionality and national Parliaments, the report stresses the importance of earlier involvement of national Parliaments in EU decision-making process and acknowledges the conclusions of the Commission's annual reports on subsidiarity and proportionality 2024 and 2023. There were less reasoned opinions from national Parliaments, however, with an increase in the participation of national Parliaments in the political dialogue with the Commission. The report acknowledges the Commission's new online platform ('NPO portal'[1]) to make opinions of national Parliaments and Commission's replies to them publicly accessible.

   Regarding better regulation, the report calls for a fundamental shift toward smarter, more inclusive, and evidence-based EU legislation, with stronger oversight, reduced administrative burdens, and greater alignment with the principles of better regulation and the rule of law. Based on 2023-2024 data the report presents concerns and proposals for improvement, many of which have been addressed by the Commission in the meantime, including with the recent adoption of the Communication *"A simpler, clearer and better enforced EU rulebook"*.

6. **Response to requests and overview of actions taken, or**

[1] https://national-parliaments-opinions.ec.europa.eu/home_en?lang=en

intended to be taken, by the Commission:

Para 1 to 10 – The Commission takes note of the acknowledgement by the Parliament of the principles guiding better regulation, including those of subsidiarity, proportionality and interinstitutional balance, which it follows in the conduct of its daily work.

National Parliaments.

Para 11 and 13 – The report calls for earlier, structured and meaningful involvement of national Parliaments in the EU policymaking cycle. The Commission has taken important steps to provide information relevant for national Parliaments' subsidiarity checks. It improved its portal publishing the opinions of national Parliaments and the Commission replies to them equipping it with better search possibilities. The Commission also encourages national Parliaments' participation at an early stage, for example in Commission's public consultations or inputs via own-initiative opinions. There is potential for strengthening the dialogue with national Parliaments, for example by more active exchanges and feedback on the Commission Work Programme. They also have the possibility of sending their input through the 'Have your say' portal on legislative proposals and policies under preparation. The Commission sees national Parliaments making increasingly use of these possibilities, notably by sending more opinions on non-legislative initiatives in the framework of the political dialogue and by using 'own-initiative opinions' to signal future initiatives they consider necessary. A lively political dialogue between national Parliaments and the Commission is in place already 20 years since former President Barroso established it in 2006. In view of all this, creating new institutional and administrative structures, is unlikely to lead to substantive improvements while it could render the ongoing positive cooperation more complex by increasing administrative burden.

Para 15 – The Commission concurs with the importance of effective implementation of agreed EU policies and legislations to ensure a smooth functioning of the Single Market. How to ensure smooth and effective enforcement is one of the main features of the Communication *"A simpler, clearer and better enforced EU rulebook"*.

Better law making.

Para 17 to 24 – The Commission has acknowledged from its own findings as well as from the Draghi and Letta reports, that the regulatory burden was weighing on Europe's competitiveness and started addressing it right from the beginning of the mandate. The Communication *"A Simpler and Faster Europe"* adopted in February 2025 presented a roadmap to ensure that the better regulation tools are consistently deployed with implementation in mind from the start, and reinforced through renewed competitiveness and SME checks and with new consultation instruments such as Implementation Dialogues and Reality Checks. Furthermore, the new communication *"A simpler, clearer and better enforced EU rulebook"* adopted on 28 April 2026 focuses on modernising EU law making, introducing key principles of 'simplicity by design', strengthening better regulation practices and step up enforcement. The new communication precisely looks at how to make impact assessment more systematic and more proportionate.

As regards impact assessments, rather than introducing formally separate tests, the Commission's approach will be tailored to each initiative by identifying, from the start, the main impacts on which the impact assessment should focus in depth. As regards the potential use of impact assessment techniques in the context of repeals, when the Commission proposes to repeal a legislation, it does so because it identified it is obsolete based on objective grounds. The Commission will continue to justify its proposed repeals in a transparent manner.

The new Communication also recalls that, in the existing interinstitutional agreement on better law making the co-legislators commit to assess the impact of their substantial amendments, when they see this necessary. The Commission is ready to engage with the co-legislators to explore how to better deliver on this commitment.

Para 26 to 29 – The Commission has set a target to reduce recurrent administrative costs by 25% and 35% for SMEs. In 2025, with ten omnibus proposals and other simplification initiatives the Commission tabled proposals estimated to cut EUR 15 billion administrative costs, which are the net result of EUR 15.25 billion of savings and EUR 240 million of additional costs.

Delegated and implementing act are normally considered in the impact assessment of the basic act. However, in the Communication a '*Simpler and Faster Europe*' the Commission indicated that it would reinforce the scrutiny of delegated and implementing acts and assess them if significant impacts are expected. In 2025, the Commission conducted a review of delegated and implementing acts due in 2026 and deprioritised 30% of them. Furthermore, the number of empowerments should be limited to the minimum necessary to the proper implementation of the law.

Moreover, the Communication *"A simpler, clearer and better enforced EU rulebook"* introduces a 'simplicity by design' principle to ensure clarity on who must act, how to comply, and the consequences of non-compliance. The Commission will seek to apply a 'simplicity by design' principle to its forthcoming legal proposals to avoid regulatory complexity and fragmentation.

Para 30, 31 – The Regulatory Scrutiny Board is independent. Its opinions are made available at the time of adoption of Commission proposals, together with the impact assessment. Negative opinions by the Board are addressed throughout the policy preparation phase and result in a revised impact assessment. These changes are transparently reported in annex 1 of the impact assessment.

The publication of the Board's opinions gives maximum transparency and allows co-legislators and the public to appreciate what recommendations the Board made and how they have been addressed. This information is also provided in the explanatory memoranda of the Commission's legislative proposals. Hence, the Parliament is fully informed when it has to decide on how to proceed with the proposal.

The Communication *"A simpler, clearer and better enforced EU rulebook"* introduces targeted improvements with the aim to increase the impact assessments that will be scrutinised by the Board, thus expanding its oversight to analysis that were previously not scrutinised.

Para 32 and 33 – The Commission uses the standard cost model to evaluate the cost of its legislation. This is a methodology that is widely shared and publicly available.

Para 34 – Reporting obligations are set to promote transparency, ensure accountability, facilitate oversight and enforcement, protect rights and safety, enhance market integrity, or to prevent and address illegal behaviours. In short, they are there to verify whether the objectives of EU policies are being achieved or not. The Commission considers it more efficient to work on limiting the obligations to the necessary minimum or helping companies reducing their costs by means of digitalisation, setting up 'one stop shops', or promoting the 'once only' principle. Setting up a compensation scheme for reporting obligations would be complex to put in place – introducing its own administrative burdens – and would raise questions on the equitable use of taxpayers' money.

Para 35 – The Commission shares the view that bottom-up information on how citizens, but also businesses and local administration perceive, understand and exercise their rights in practice is critical. The new consultation tools introduced in 2025 (Implementation Dialogues as well as Reality Checks) serve precisely this goal without putting in place a data gathering system which will bring additional costs and burdens.

Para 36 to 45, 48 – The better regulation instruments are used systematically. They include the use of Competitiveness and SME checks, which were reinforced in 2025. In emergency situations the rules provide for a simplified approach, meaning that instead of an impact assessment a Staff Working Document is published within three months of the adoption of the proposal by the Commission, assessing its costs and benefits. Moreover, following the

Ombudsman's assessment in three recent cases[2] , the Commission clarified the procedures that apply in urgent cases.

More recently, the Communication *"A simpler, clearer and better enforced EU rulebook"* has introduced improvements to how urgent files are handled. The Commission will assess the time-sensitivity of each situation and the possible detrimental consequences of delayed action to distinguish urgency from routine expediency. When doing so, it will consider parameters such as the existence or anticipation of shocks or crises, including in the Union's external relations; potential consequences in the absence of immediate action; legal deadlines; and political context creating a need for urgent action.

The Commission is also well aware that divergences between national rules in different Member States can also result in legal uncertainty and additional administrative costs. Therefore, as stated in the aforementioned communication, it decided to favour exhaustive regulations and complete harmonisation directives in areas of the Single Market and to engage with Member States to address gold-plating.

Para 46, 47 – The Commission concurs with the importance of using innovative digital means to facilitate compliance with EU law, and that it is also important to foster that companies of all sizes, administrations and citizens have access to the necessary digital infrastructure and skills. EU instruments contribute to these goals, complementing national policies. In addition, the Commission is also exploring how it can make use of AI in its work to monitor EU law.

Para 49 – Reducing fragmentation of the Single Market is indeed essential to ensure the continued competitiveness and prosperity of the EU. This should be kept in mind when assessing EU legislation. In many instances, one EU rule replaces 27 diverging national rules – thereby reducing fragmentation and removing barriers for citizens and businesses to benefit from the Single Market.

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[2] 983/2025/MAS, 2031/2024/VB, and 1379/2024/MIK