



DG Internal Market and Services

***Framework Contract for projects
relating to Evaluation and Impact
Assessment activities of
Directorate General for Internal
Market and Services***

***4th Company Law Directive and
IFRS for SMEs***

National data supplement

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Introduction

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This supplement provides detailed national data estimates at a national level, and for the EU as a whole, supporting the report on the costs and savings of potential changes to the 4th Company Law Directive, and the potential introduction of IFRS for SMEs

Introduction

The 4th and 7th Company Law Directives provide a common set of accounting principles, prescribed layouts for the profit and loss account (P&L) and balance sheet and a set of minimum disclosures for limited liability companies. The 4th Company Law Directive deals with the annual accounts of companies¹. The Commission Services are currently considering options for simplifying the layout of the profit and loss account and balance sheet and substantially reducing disclosure requirements especially for small companies. Large and medium-sized companies would be required to prepare a cash flow statement. The proposals may also need to take account of the International Financial Reporting Standard for Small and medium Sized Entities (IFRS for SMEs).

This supplement provides detailed national data estimates at a national level, and for the EU as a whole, supporting the report on the costs and savings of potential changes to the 4th Company Law Directive, and the potential introduction of IFRS for SMEs. Estimates are provided for each Member State and for each type of company, large, medium, small and micro.

The estimates are based on the following data

The numbers of hours saved, or needed, both for making changes (the set up cost) and on an annual basis. These time estimates have been obtained as a result of the survey work associated with this study. We have assumed that the time saved is identical in each Member State. In practice, there may be some increases or decreases in each Member State because of the differing national accounting requirements. Details of how the estimates were calculated are the main report, particularly in Appendices B and E

The numbers of companies of each size in each Member State. Information has generally been used from the data appendix to the report Consortium (Ramboll, CapGemini). 2008. Final report. Measurement data and analysis. EU project on baseline measurement and reduction of administrative costs. However, certain adjustments have been made to those data. The data used, and details of sources, are set out in Appendix C of the main report

Cost rates for staff involved in the preparation of disclosure information. Rates per Member State have been obtained from data supplied by the Commission. External rates have been obtained by grossing up. Details are contained in Appendix D of the main report

National and EU data

National and EU data has been obtained by first estimating the cost or saving for each company. This estimate is obtained by applying the cost rates to the time estimates. It will be appreciated that there are different cost rates for each country. The results are expressed in euro per company

¹ Latest consolidated version:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1978L0660:20090716:EN:PDF>

Introduction

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We have then taken the number of companies in each country and applied them to the cost per company to provide overall saving or cost totals for the country. The results are expressed in millions of euro.

Finally, to obtain EU data as a whole, we have added the costs or savings as a whole in each country. To obtain an average per company, we have taken the total cost savings for the EU and divided them by the number of companies.

EU data is contained in Annex A and national data in Annex B onwards

*EU results***A****Basic data**

Number of companies	Large	Medium	Small	Micro	Total
EU	45301	245431	1117214	5936774	7344720

*EU results***A****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	17.1	19.7	47.6	32.3	35.0	72.7	109.4	106.3	52.1	92.4	157.0	138.6
Cash flow	-10.7	-22.0	-47.9	-46.1	-3.3	-32.7	-81.4	-94.2	-14.0	-54.7	-129.3	-140.3
Guarantees and commitments	112.6	59.3	40.1	37.2	119.6	155.7	102.1	71.8	232.2	215.1	142.2	109.0
Income disclosures	51.6	33.9	36.1	23.2	47.1	78.2	60.8	55.8	98.7	112.1	96.8	79.0
Deferred tax	99.9	46.4	50.0	36.9	150.3	52.4	113.6	95.4	250.2	98.8	163.6	132.3
Valuation rules	123.8	40.6	35.9	18.1	194.9	30.5	96.6	29.5	318.7	71.2	132.5	47.6
Additional disclosures	-143.9	-72.1	-26.0	-16.6	-116.0	-81.8	-59.1	-20.7	-259.9	-153.9	-85.1	-37.3
Other changes	138.4	58.5	48.8	29.0	148.3	58.2	83.0	25.1	286.7	116.7	131.8	54.1
TOTAL	388.9	164.4	184.5	113.9	575.8	333.2	425.1	269.2	964.7	497.6	609.6	383.1
IFRS for SMEs	66.5	48.1	37.0	41.4	79.2	49.1	79.3	73.9	145.7	97.2	116.2	115.2

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	53.9	35.6	88.5	69.5	7.0	72.7	192.5	170.2	60.9	108.3	281.0	239.6
Cash flow	24.8	34.8	91.9	84.4	13.9	48.4	133.1	124.3	38.7	83.2	225.1	208.7
Guarantees and commitments	2.9	12.8	19.5	14.9	0.0	22.9	18.6	26.6	2.9	35.7	38.1	41.5
Income disclosures	0.0	7.7	4.6	13.0	0.0	6.3	5.3	16.5	0.0	13.9	9.9	29.6
Deferred tax	0.0	11.0	17.0	25.5	0.0	0.0	26.0	45.2	0.0	11.0	43.0	70.7
Valuation rules	10.1	8.6	7.4	11.6	0.0	0.0	18.1	16.6	10.1	8.6	25.5	28.2
Additional disclosures	9.3	18.3	6.9	11.6	0.0	0.0	15.3	20.7	9.3	18.3	22.2	32.3
Other changes	0.0	6.4	9.3	17.6	0.0	3.6	19.9	20.1	0.0	10.0	29.2	37.7
TOTAL	101.0	135.2	245.2	248.0	20.9	153.9	428.8	440.2	121.9	289.1	674.0	688.2
IFRS for SMEs	55.4	70.8	46.2	35.2	110.9	157.1	100.4	97.5	166.3	227.8	146.6	132.6

*EU results***A****Total amounts (euro, millions)**

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.8	4.8	53.1	191.5	1.6	17.8	122.3	631.4	2.4	22.7	175.4	822.9	1023.3
Cash flow	-0.5	-5.4	-53.5	-273.9	-0.2	-8.0	-90.9	-559.0	-0.6	-13.4	-144.4	-833.0	-991.4
Guarantees and commitments	5.1	14.6	44.8	221.0	5.4	38.2	114.1	426.2	10.5	52.8	158.9	647.2	869.3
Income disclosures	2.3	8.3	40.3	137.5	2.1	19.2	67.9	331.5	4.5	27.5	108.2	469.0	609.1
Deferred tax	4.5	11.4	55.8	219.1	6.8	12.8	126.9	566.5	11.3	24.2	182.8	785.6	1003.9
Valuation rules	5.6	10.0	40.1	107.4	8.8	7.5	107.9	175.4	14.4	17.5	148.1	282.8	462.8
Additional disclosures	-6.5	-17.7	-29.1	-98.8	-5.3	-20.1	-66.0	-122.8	-11.8	-37.8	-95.1	-221.6	-366.3
Other changes	6.3	14.4	54.5	172.2	6.7	14.3	92.8	149.1	13.0	28.6	147.3	321.3	510.2
TOTAL	17.6	40.3	206.1	676.0	26.1	81.8	474.9	1598.2	43.7	122.1	681.0	2274.2	3121.0
IFRS for SMEs	3.0	11.8	41.3	245.5	3.6	12.0	88.5	438.5	6.6	23.9	129.9	684.0	844.3
Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	2.4	8.7	98.9	412.5	0.3	17.8	215.0	1010.2	2.8	26.6	313.9	1422.7	1766.0
Cash flow	1.1	8.5	102.7	500.9	0.6	11.9	148.8	737.9	1.8	20.4	251.4	1238.8	1512.4
Guarantees and commitments	0.1	3.1	21.8	88.4	0.0	5.6	20.7	157.8	0.1	8.8	42.5	246.2	297.7
Income disclosures	0.0	1.9	5.2	77.3	0.0	1.5	5.9	98.2	0.0	3.4	11.1	175.6	190.0
Deferred tax	0.0	2.7	19.0	151.3	0.0	0.0	29.0	268.3	0.0	2.7	48.0	419.6	470.4
Valuation rules	0.5	2.1	8.3	69.1	0.0	0.0	20.2	98.7	0.5	2.1	28.5	167.7	198.8
Additional disclosures	0.4	4.5	7.7	68.7	0.0	0.0	17.1	122.8	0.4	4.5	24.8	191.5	221.3
Other changes	0.0	1.6	10.4	104.4	0.0	0.9	22.3	119.3	0.0	2.5	32.7	223.6	258.7
TOTAL	4.6	33.2	273.9	1472.6	0.9	37.8	479.1	2613.2	5.5	70.9	752.9	4085.8	4915.2
IFRS for SMEs	2.5	17.4	51.6	208.7	5.0	38.5	112.2	578.8	7.5	55.9	163.8	787.5	1014.7

*Austria***B****Basic data**

Cost rates per hour (€)	Internal	External
Austria	30.54	87.26

Number of companies	Large	Medium	Small	Micro	Total
Austria	754	3246	15099	64901	84000

*Austria***B****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	20.3	23.7	55.0	38.1	41.5	87.3	126.5	125.7	61.8	110.9	181.5	163.8
Cash flow	-12.6	-26.4	-55.4	-54.5	-3.9	-39.3	-94.1	-111.3	-16.6	-65.7	-149.4	-165.8
Guarantees and commitments	133.4	71.2	46.3	44.0	141.7	186.9	118.1	84.8	275.1	258.1	164.4	128.8
Income disclosures	61.1	40.7	41.7	27.4	55.8	93.8	70.2	66.0	116.9	134.5	111.9	93.3
Deferred tax	118.4	55.7	57.8	43.6	178.0	62.8	131.3	112.7	296.4	118.5	189.1	156.4
Valuation rules	146.7	48.7	41.5	21.4	230.9	36.7	111.7	34.9	377.6	85.4	153.2	56.3
Additional disclosures	-170.4	-86.6	-30.1	-19.7	-137.4	-98.2	-68.3	-24.4	-307.9	-184.8	-98.4	-44.1
Other changes	164.0	70.2	56.4	34.3	175.7	69.8	96.0	29.7	339.6	140.1	152.4	63.9
TOTAL	460.7	197.3	213.3	134.5	682.2	399.8	491.5	318.1	1143.0	597.1	704.7	452.6
IFRS for SMEs	78.8	57.7	42.8	48.9	93.8	58.9	91.6	87.3	172.6	116.6	134.4	136.1

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	63.8	42.8	102.3	82.1	8.3	87.3	222.5	201.1	72.1	130.0	324.8	283.2
Cash flow	29.4	41.8	106.3	99.7	16.5	58.1	153.9	146.9	45.9	99.9	260.2	246.6
Guarantees and commitments	3.4	15.4	22.5	17.6	0.0	27.5	21.5	31.4	3.4	42.9	44.0	49.0
Income disclosures	0.0	9.2	5.3	15.4	0.0	7.5	6.1	19.5	0.0	16.7	11.5	34.9
Deferred tax	0.0	13.2	19.7	30.1	0.0	0.0	30.0	53.4	0.0	13.2	49.7	83.5
Valuation rules	12.0	10.3	8.6	13.7	0.0	0.0	20.9	19.6	12.0	10.3	29.5	33.4
Additional disclosures	11.0	22.0	8.0	13.7	0.0	0.0	17.7	24.4	11.0	22.0	25.7	38.1
Other changes	0.0	7.6	10.8	20.8	0.0	4.4	23.0	23.7	0.0	12.0	33.8	44.5
TOTAL	119.6	162.2	283.4	293.1	24.8	184.7	495.7	520.1	144.4	346.9	779.2	813.2
IFRS for SMEs	65.7	84.9	53.4	41.5	131.3	188.5	116.1	115.2	197.0	273.4	169.5	156.7

*Austria***B**

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	0.8	2.5	0.0	0.3	1.9	8.2	0.0	0.4	2.7	10.6	13.8
Cash flow	0.0	-0.1	-0.8	-3.5	0.0	-0.1	-1.4	-7.2	0.0	-0.2	-2.3	-10.8	-13.2
Guarantees and commitments	0.1	0.2	0.7	2.9	0.1	0.6	1.8	5.5	0.2	0.8	2.5	8.4	11.9
Income disclosures	0.0	0.1	0.6	1.8	0.0	0.3	1.1	4.3	0.1	0.4	1.7	6.1	8.3
Deferred tax	0.1	0.2	0.9	2.8	0.1	0.2	2.0	7.3	0.2	0.4	2.9	10.1	13.6
Valuation rules	0.1	0.2	0.6	1.4	0.2	0.1	1.7	2.3	0.3	0.3	2.3	3.7	6.5
Additional disclosures	-0.1	-0.3	-0.5	-1.3	-0.1	-0.3	-1.0	-1.6	-0.2	-0.6	-1.5	-2.9	-5.2
Other changes	0.1	0.2	0.9	2.2	0.1	0.2	1.4	1.9	0.3	0.5	2.3	4.1	7.2
TOTAL	0.3	0.6	3.2	8.7	0.5	1.3	7.4	20.6	0.9	1.9	10.6	29.4	42.8
IFRS for SMEs	0.1	0.2	0.6	3.2	0.1	0.2	1.4	5.7	0.1	0.4	2.0	8.8	11.2

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	1.5	5.3	0.0	0.3	3.4	13.0	0.1	0.4	4.9	18.4	23.8
Cash flow	0.0	0.1	1.6	6.5	0.0	0.2	2.3	9.5	0.0	0.3	3.9	16.0	20.3
Guarantees and commitments	0.0	0.0	0.3	1.1	0.0	0.1	0.3	2.0	0.0	0.1	0.7	3.2	4.0
Income disclosures	0.0	0.0	0.1	1.0	0.0	0.0	0.1	1.3	0.0	0.1	0.2	2.3	2.5
Deferred tax	0.0	0.0	0.3	2.0	0.0	0.0	0.5	3.5	0.0	0.0	0.8	5.4	6.2
Valuation rules	0.0	0.0	0.1	0.9	0.0	0.0	0.3	1.3	0.0	0.0	0.4	2.2	2.7
Additional disclosures	0.0	0.1	0.1	0.9	0.0	0.0	0.3	1.6	0.0	0.1	0.4	2.5	2.9
Other changes	0.0	0.0	0.2	1.3	0.0	0.0	0.3	1.5	0.0	0.0	0.5	2.9	3.4
TOTAL	0.1	0.5	4.3	19.0	0.0	0.6	7.5	33.8	0.1	1.1	11.8	52.8	65.8
IFRS for SMEs	0.0	0.3	0.8	2.7	0.1	0.6	1.8	7.5	0.1	0.9	2.6	10.2	13.6

Belgium

C

Basic data

Cost rates per hour (€)	Internal	External
Belgium	29.31	83.75

Number of companies	Large	Medium	Small	Micro	Total
Belgium	1163	6034	30965	153569	191731

*Belgium***C****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	19.5	22.7	52.8	36.6	39.8	83.8	121.4	120.6	59.3	106.5	174.2	157.2
Cash flow	-12.1	-25.3	-53.1	-52.3	-3.8	-37.7	-90.3	-106.8	-15.9	-63.0	-143.4	-159.1
Guarantees and commitments	128.0	68.3	44.5	42.2	136.0	179.4	113.3	81.4	264.1	247.7	157.8	123.6
Income disclosures	58.6	39.1	40.0	26.3	53.6	90.0	67.4	63.3	112.2	129.1	107.4	89.6
Deferred tax	113.6	53.5	55.5	41.9	170.9	60.3	126.1	108.2	284.5	113.8	181.5	150.1
Valuation rules	140.8	46.8	39.9	20.5	221.6	35.2	107.2	33.5	362.4	82.0	147.1	54.0
Additional disclosures	-163.6	-83.1	-28.9	-18.9	-131.9	-94.2	-65.6	-23.5	-295.5	-177.3	-94.5	-42.3
Other changes	157.4	67.4	54.2	32.9	168.6	67.0	92.1	28.5	326.0	134.4	146.3	61.4
TOTAL	442.2	189.4	204.7	129.1	654.8	383.8	471.7	305.3	1097.0	573.1	676.4	434.4
IFRS for SMEs	75.6	55.4	41.0	46.9	90.0	56.5	87.9	83.8	165.7	111.9	129.0	130.7

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	61.3	41.0	98.2	78.8	8.0	83.8	213.6	193.0	69.2	124.8	311.8	271.8
Cash flow	28.2	40.1	102.0	95.7	15.8	55.8	147.7	141.0	44.1	95.9	249.7	236.6
Guarantees and commitments	3.3	14.8	21.6	16.9	0.0	26.4	20.6	30.2	3.3	41.2	42.2	47.0
Income disclosures	0.0	8.8	5.1	14.8	0.0	7.2	5.9	18.8	0.0	16.0	11.0	33.5
Deferred tax	0.0	12.7	18.9	28.9	0.0	0.0	28.8	51.3	0.0	12.7	47.7	80.2
Valuation rules	11.5	9.8	8.2	13.2	0.0	0.0	20.1	18.8	11.5	9.8	28.3	32.0
Additional disclosures	10.6	21.1	7.7	13.1	0.0	0.0	17.0	23.5	10.6	21.1	24.7	36.6
Other changes	0.0	7.3	10.3	19.9	0.0	4.2	22.1	22.8	0.0	11.5	32.4	42.7
TOTAL	114.8	155.7	272.0	281.3	23.8	177.3	475.8	499.2	138.6	333.0	747.8	780.5
IFRS for SMEs	63.0	81.5	51.3	39.9	126.1	180.9	111.4	110.6	189.1	262.4	162.7	150.4

*Belgium***C**

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	1.6	5.6	0.0	0.5	3.8	18.5	0.1	0.6	5.4	24.1	30.2
Cash flow	0.0	-0.2	-1.6	-8.0	0.0	-0.2	-2.8	-16.4	0.0	-0.4	-4.4	-24.4	-29.3
Guarantees and commitments	0.1	0.4	1.4	6.5	0.2	1.1	3.5	12.5	0.3	1.5	4.9	19.0	25.7
Income disclosures	0.1	0.2	1.2	4.0	0.1	0.5	2.1	9.7	0.1	0.8	3.3	13.8	18.0
Deferred tax	0.1	0.3	1.7	6.4	0.2	0.4	3.9	16.6	0.3	0.7	5.6	23.0	29.7
Valuation rules	0.2	0.3	1.2	3.2	0.3	0.2	3.3	5.1	0.4	0.5	4.6	8.3	13.8
Additional disclosures	-0.2	-0.5	-0.9	-2.9	-0.2	-0.6	-2.0	-3.6	-0.3	-1.1	-2.9	-6.5	-10.8
Other changes	0.2	0.4	1.7	5.1	0.2	0.4	2.9	4.4	0.4	0.8	4.5	9.4	15.1
TOTAL	0.5	1.1	6.3	19.8	0.8	2.3	14.6	46.9	1.3	3.5	20.9	66.7	92.4
IFRS for SMEs	0.1	0.3	1.3	7.2	0.1	0.3	2.7	12.9	0.2	0.7	4.0	20.1	24.9

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.1	0.2	3.0	12.1	0.0	0.5	6.6	29.6	0.1	0.8	9.7	41.7	52.2
Cash flow	0.0	0.2	3.2	14.7	0.0	0.3	4.6	21.6	0.1	0.6	7.7	36.3	44.7
Guarantees and commitments	0.0	0.1	0.7	2.6	0.0	0.2	0.6	4.6	0.0	0.2	1.3	7.2	8.8
Income disclosures	0.0	0.1	0.2	2.3	0.0	0.0	0.2	2.9	0.0	0.1	0.3	5.1	5.6
Deferred tax	0.0	0.1	0.6	4.4	0.0	0.0	0.9	7.9	0.0	0.1	1.5	12.3	13.9
Valuation rules	0.0	0.1	0.3	2.0	0.0	0.0	0.6	2.9	0.0	0.1	0.9	4.9	5.9
Additional disclosures	0.0	0.1	0.2	2.0	0.0	0.0	0.5	3.6	0.0	0.1	0.8	5.6	6.5
Other changes	0.0	0.0	0.3	3.1	0.0	0.0	0.7	3.5	0.0	0.1	1.0	6.6	7.6
TOTAL	0.1	0.9	8.4	43.2	0.0	1.1	14.7	76.7	0.2	2.0	23.2	119.9	145.2
IFRS for SMEs	0.1	0.5	1.6	6.1	0.1	1.1	3.4	17.0	0.2	1.6	5.0	23.1	29.9

*Bulgaria***D****Basic data**

Cost rates per hour (€)	Internal	External
Bulgaria	1.83	5.23

Number of companies	Large	Medium	Small	Micro	Total
Bulgaria	516	3298	33338	165377	202529

*Bulgaria***D**

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	1.2	1.4	3.3	2.3	2.5	5.2	7.6	7.5	3.7	6.6	10.9	9.8
Cash flow	-0.8	-1.6	-3.3	-3.3	-0.2	-2.4	-5.6	-6.7	-1.0	-3.9	-9.0	-9.9
Guarantees and commitments	8.0	4.3	2.8	2.6	8.5	11.2	7.1	5.1	16.5	15.5	9.9	7.7
Income disclosures	3.7	2.4	2.5	1.6	3.3	5.6	4.2	4.0	7.0	8.1	6.7	5.6
Deferred tax	7.1	3.3	3.5	2.6	10.7	3.8	7.9	6.8	17.8	7.1	11.3	9.4
Valuation rules	8.8	2.9	2.5	1.3	13.8	2.2	6.7	2.1	22.6	5.1	9.2	3.4
Additional disclosures	-10.2	-5.2	-1.8	-1.2	-8.2	-5.9	-4.1	-1.5	-18.4	-11.1	-5.9	-2.6
Other changes	9.8	4.2	3.4	2.1	10.5	4.2	5.8	1.8	20.3	8.4	9.1	3.8
TOTAL	27.6	11.8	12.8	8.1	40.9	24.0	29.4	19.1	68.5	35.8	42.2	27.1
IFRS for SMEs	4.7	3.5	2.6	2.9	5.6	3.5	5.5	5.2	10.3	7.0	8.1	8.2

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	3.8	2.6	6.1	4.9	0.5	5.2	13.3	12.0	4.3	7.8	19.5	17.0
Cash flow	1.8	2.5	6.4	6.0	1.0	3.5	9.2	8.8	2.8	6.0	15.6	14.8
Guarantees and commitments	0.2	0.9	1.4	1.1	0.0	1.6	1.3	1.9	0.2	2.6	2.6	2.9
Income disclosures	0.0	0.6	0.3	0.9	0.0	0.4	0.4	1.2	0.0	1.0	0.7	2.1
Deferred tax	0.0	0.8	1.2	1.8	0.0	0.0	1.8	3.2	0.0	0.8	3.0	5.0
Valuation rules	0.7	0.6	0.5	0.8	0.0	0.0	1.3	1.2	0.7	0.6	1.8	2.0
Additional disclosures	0.7	1.3	0.5	0.8	0.0	0.0	1.1	1.5	0.7	1.3	1.5	2.3
Other changes	0.0	0.5	0.6	1.2	0.0	0.3	1.4	1.4	0.0	0.7	2.0	2.7
TOTAL	7.2	9.7	17.0	17.6	1.5	11.1	29.7	31.2	8.7	20.8	46.7	48.7
IFRS for SMEs	3.9	5.1	3.2	2.5	7.9	11.3	7.0	6.9	11.8	16.4	10.2	9.4

*Bulgaria***D**

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.1	0.4	0.0	0.0	0.3	1.2	0.0	0.0	0.4	1.6	2.0
Cash flow	0.0	0.0	-0.1	-0.5	0.0	0.0	-0.2	-1.1	0.0	0.0	-0.3	-1.6	-2.0
Guarantees and commitments	0.0	0.0	0.1	0.4	0.0	0.0	0.2	0.8	0.0	0.1	0.3	1.3	1.7
Income disclosures	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.7	0.0	0.0	0.2	0.9	1.2
Deferred tax	0.0	0.0	0.1	0.4	0.0	0.0	0.3	1.1	0.0	0.0	0.4	1.5	2.0
Valuation rules	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.3	0.0	0.0	0.3	0.6	0.9
Additional disclosures	0.0	0.0	-0.1	-0.2	0.0	0.0	-0.1	-0.2	0.0	0.0	-0.2	-0.4	-0.7
Other changes	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.3	0.0	0.0	0.3	0.6	1.0
TOTAL	0.0	0.0	0.4	1.3	0.0	0.1	1.0	3.2	0.0	0.1	1.4	4.5	6.0
IFRS for SMEs	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.9	0.0	0.0	0.3	1.3	1.6

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.2	0.8	0.0	0.0	0.4	2.0	0.0	0.0	0.6	2.8	3.5
Cash flow	0.0	0.0	0.2	1.0	0.0	0.0	0.3	1.5	0.0	0.0	0.5	2.4	3.0
Guarantees and commitments	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.5	0.6
Income disclosures	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3	0.4
Deferred tax	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.5	0.0	0.0	0.1	0.8	0.9
Valuation rules	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.4
Additional disclosures	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.4	0.4
Other changes	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.4	0.5
TOTAL	0.0	0.0	0.6	2.9	0.0	0.0	1.0	5.2	0.0	0.1	1.6	8.1	9.7
IFRS for SMEs	0.0	0.0	0.1	0.4	0.0	0.0	0.2	1.1	0.0	0.1	0.3	1.6	2.0

*Cyprus***E****Basic data**

Cost rates per hour (€)	Internal	External
Cyprus	15.27	43.63

Number of companies	Large	Medium	Small	Micro	Total
Cyprus	50	279	26083	129384	155796

Cyprus

E

Amounts per company (euro)

Annual savings (euro per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	10.2	11.8	27.5	19.1	20.7	43.6	63.3	62.8	30.9	55.5	90.7	81.9
Cash flow	-6.3	-13.2	-27.7	-27.3	-2.0	-19.6	-47.0	-55.6	-8.3	-32.8	-74.7	-82.9
Guarantees and commitments	66.7	35.6	23.2	22.0	70.9	93.5	59.0	42.4	137.6	129.0	82.2	64.4
Income disclosures	30.5	20.4	20.8	13.7	27.9	46.9	35.1	33.0	58.5	67.3	56.0	46.7
Deferred tax	59.2	27.9	28.9	21.8	89.0	31.4	65.7	56.4	148.2	59.3	94.6	78.2
Valuation rules	73.3	24.4	20.8	10.7	115.4	18.3	55.8	17.5	188.8	42.7	76.6	28.1
Additional disclosures	-85.2	-43.3	-15.1	-9.8	-68.7	-49.1	-34.2	-12.2	-153.9	-92.4	-49.2	-22.0
Other changes	82.0	35.1	28.2	17.1	87.8	34.9	48.0	14.8	169.8	70.0	76.2	32.0
TOTAL	230.3	98.6	106.6	67.3	341.1	199.9	245.7	159.0	571.4	298.6	352.3	226.3
IFRS for SMEs	39.4	28.9	21.4	24.4	46.9	29.4	45.8	43.6	86.3	58.3	67.2	68.1

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	31.9	21.4	51.2	41.0	4.1	43.6	111.3	100.5	36.1	65.0	162.4	141.6
Cash flow	14.7	20.9	53.1	49.8	8.2	29.1	77.0	73.4	23.0	49.9	130.1	123.3
Guarantees and commitments	1.7	7.7	11.3	8.8	0.0	13.7	10.7	15.7	1.7	21.4	22.0	24.5
Income disclosures	0.0	4.6	2.7	7.7	0.0	3.8	3.1	9.8	0.0	8.3	5.7	17.5
Deferred tax	0.0	6.6	9.8	15.1	0.0	0.0	15.0	26.7	0.0	6.6	24.9	41.8
Valuation rules	6.0	5.1	4.3	6.9	0.0	0.0	10.5	9.8	6.0	5.1	14.7	16.7
Additional disclosures	5.5	11.0	4.0	6.8	0.0	0.0	8.9	12.2	5.5	11.0	12.8	19.1
Other changes	0.0	3.8	5.4	10.4	0.0	2.2	11.5	11.9	0.0	6.0	16.9	22.3
TOTAL	59.8	81.1	141.7	146.5	12.4	92.4	247.9	260.0	72.2	173.5	389.6	406.6
IFRS for SMEs	32.8	42.5	26.7	20.8	65.7	94.2	58.0	57.6	98.5	136.7	84.7	78.4

Cyprus

E

Total amounts (euro, millions)

Annual savings (€ per company)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.7	2.5	0.0	0.0	1.7	8.1	0.0	0.0	2.4	10.6	13.0
Cash flow	0.0	0.0	-0.7	-3.5	0.0	0.0	-1.2	-7.2	0.0	0.0	-1.9	-10.7	-12.7
Guarantees and commitments	0.0	0.0	0.6	2.8	0.0	0.0	1.5	5.5	0.0	0.0	2.1	8.3	10.5
Income disclosures	0.0	0.0	0.5	1.8	0.0	0.0	0.9	4.3	0.0	0.0	1.5	6.0	7.5
Deferred tax	0.0	0.0	0.8	2.8	0.0	0.0	1.7	7.3	0.0	0.0	2.5	10.1	12.6
Valuation rules	0.0	0.0	0.5	1.4	0.0	0.0	1.5	2.3	0.0	0.0	2.0	3.6	5.7
Additional disclosures	0.0	0.0	-0.4	-1.3	0.0	0.0	-0.9	-1.6	0.0	0.0	-1.3	-2.9	-4.2
Other changes	0.0	0.0	0.7	2.2	0.0	0.0	1.3	1.9	0.0	0.0	2.0	4.1	6.2
TOTAL	0.0	0.0	2.8	8.7	0.0	0.1	6.4	20.6	0.0	0.1	9.2	29.3	38.6
IFRS for SMEs	0.0	0.0	0.6	3.2	0.0	0.0	1.2	5.6	0.0	0.0	1.8	8.8	10.6

Set up costs (€ per company)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	1.3	5.3	0.0	0.0	2.9	13.0	0.0	0.0	4.2	18.3	22.6
Cash flow	0.0	0.0	1.4	6.4	0.0	0.0	2.0	9.5	0.0	0.0	3.4	15.9	19.4
Guarantees and commitments	0.0	0.0	0.3	1.1	0.0	0.0	0.3	2.0	0.0	0.0	0.6	3.2	3.8
Income disclosures	0.0	0.0	0.1	1.0	0.0	0.0	0.1	1.3	0.0	0.0	0.1	2.3	2.4
Deferred tax	0.0	0.0	0.3	1.9	0.0	0.0	0.4	3.5	0.0	0.0	0.6	5.4	6.1
Valuation rules	0.0	0.0	0.1	0.9	0.0	0.0	0.3	1.3	0.0	0.0	0.4	2.2	2.5
Additional disclosures	0.0	0.0	0.1	0.9	0.0	0.0	0.2	1.6	0.0	0.0	0.3	2.5	2.8
Other changes	0.0	0.0	0.1	1.3	0.0	0.0	0.3	1.5	0.0	0.0	0.4	2.9	3.3
TOTAL	0.0	0.0	3.7	19.0	0.0	0.0	6.5	33.6	0.0	0.0	10.2	52.6	62.8
IFRS for SMEs	0.0	0.0	0.7	2.7	0.0	0.0	1.5	7.5	0.0	0.0	2.2	10.1	12.4

Czech Republic

F

Basic data

Cost rates per hour (€)	Internal	External
Belgium	6.28	17.94

Number of companies	Large	Medium	Small	Micro	Total
Czech Republic	2900	10500	27267	135263	175930

Czech Republic

F

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	4.2	4.9	11.3	7.8	8.5	17.9	26.0	25.8	12.7	22.8	37.3	33.7
Cash flow	-2.6	-5.4	-11.4	-11.2	-0.8	-8.1	-19.3	-22.9	-3.4	-13.5	-30.7	-34.1
Guarantees and commitments	27.4	14.6	9.5	9.0	29.1	38.4	24.3	17.4	56.5	53.0	33.8	26.5
Income disclosures	12.6	8.4	8.6	5.6	11.5	19.3	14.4	13.6	24.0	27.6	23.0	19.2
Deferred tax	24.3	11.4	11.9	9.0	36.6	12.9	27.0	23.2	60.9	24.4	38.9	32.1
Valuation rules	30.1	10.0	8.5	4.4	47.5	7.5	23.0	7.2	77.6	17.6	31.5	11.6
Additional disclosures	-35.0	-17.8	-6.2	-4.0	-28.2	-20.2	-14.0	-5.0	-63.3	-38.0	-20.2	-9.1
Other changes	33.7	14.4	11.6	7.0	36.1	14.3	19.7	6.1	69.8	28.8	31.3	13.1
TOTAL	94.7	40.6	43.8	27.7	140.2	82.2	101.0	65.4	234.9	122.7	144.8	93.0
IFRS for SMEs	16.2	11.9	8.8	10.0	19.3	12.1	18.8	17.9	35.5	24.0	27.6	28.0

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	13.1	8.8	21.0	16.9	1.7	17.9	45.7	41.3	14.8	26.7	66.8	58.2
Cash flow	6.0	8.6	21.8	20.5	3.4	11.9	31.6	30.2	9.4	20.5	53.5	50.7
Guarantees and commitments	0.7	3.2	4.6	3.6	0.0	5.6	4.4	6.5	0.7	8.8	9.0	10.1
Income disclosures	0.0	1.9	1.1	3.2	0.0	1.5	1.3	4.0	0.0	3.4	2.4	7.2
Deferred tax	0.0	2.7	4.0	6.2	0.0	0.0	6.2	11.0	0.0	2.7	10.2	17.2
Valuation rules	2.5	2.1	1.8	2.8	0.0	0.0	4.3	4.0	2.5	2.1	6.1	6.9
Additional disclosures	2.3	4.5	1.6	2.8	0.0	0.0	3.6	5.0	2.3	4.5	5.3	7.8
Other changes	0.0	1.6	2.2	4.3	0.0	0.9	4.7	4.9	0.0	2.5	6.9	9.1
TOTAL	24.6	33.3	58.3	60.2	5.1	38.0	101.9	106.9	29.7	71.3	160.1	167.1
IFRS for SMEs	13.5	17.5	11.0	8.5	27.0	38.7	23.9	23.7	40.5	56.2	34.8	32.2

Czech Republic

F

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	0.3	1.1	0.0	0.2	0.7	3.5	0.0	0.2	1.0	4.6	5.8
Cash flow	0.0	-0.1	-0.3	-1.5	0.0	-0.1	-0.5	-3.1	0.0	-0.1	-0.8	-4.6	-5.6
Guarantees and commitments	0.1	0.2	0.3	1.2	0.1	0.4	0.7	2.4	0.2	0.6	0.9	3.6	5.2
Income disclosures	0.0	0.1	0.2	0.8	0.0	0.2	0.4	1.8	0.1	0.3	0.6	2.6	3.6
Deferred tax	0.1	0.1	0.3	1.2	0.1	0.1	0.7	3.1	0.2	0.3	1.1	4.3	5.8
Valuation rules	0.1	0.1	0.2	0.6	0.1	0.1	0.6	1.0	0.2	0.2	0.9	1.6	2.8
Additional disclosures	-0.1	-0.2	-0.2	-0.5	-0.1	-0.2	-0.4	-0.7	-0.2	-0.4	-0.6	-1.2	-2.4
Other changes	0.1	0.2	0.3	1.0	0.1	0.2	0.5	0.8	0.2	0.3	0.9	1.8	3.1
TOTAL	0.3	0.4	1.2	3.7	0.4	0.9	2.8	8.8	0.7	1.3	3.9	12.6	18.5
IFRS for SMEs	0.0	0.1	0.2	1.4	0.1	0.1	0.5	2.4	0.1	0.3	0.8	3.8	4.9

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	0.6	2.3	0.0	0.2	1.2	5.6	0.0	0.3	1.8	7.9	10.0
Cash flow	0.0	0.1	0.6	2.8	0.0	0.1	0.9	4.1	0.0	0.2	1.5	6.9	8.6
Guarantees and commitments	0.0	0.0	0.1	0.5	0.0	0.1	0.1	0.9	0.0	0.1	0.2	1.4	1.7
Income disclosures	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.5	0.0	0.0	0.1	1.0	1.1
Deferred tax	0.0	0.0	0.1	0.8	0.0	0.0	0.2	1.5	0.0	0.0	0.3	2.3	2.6
Valuation rules	0.0	0.0	0.0	0.4	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.9	1.1
Additional disclosures	0.0	0.0	0.0	0.4	0.0	0.0	0.1	0.7	0.0	0.0	0.1	1.1	1.3
Other changes	0.0	0.0	0.1	0.6	0.0	0.0	0.1	0.7	0.0	0.0	0.2	1.2	1.5
TOTAL	0.1	0.4	1.6	8.1	0.0	0.4	2.8	14.5	0.1	0.7	4.4	22.6	27.8
IFRS for SMEs	0.0	0.2	0.3	1.2	0.1	0.4	0.7	3.2	0.1	0.6	0.9	4.4	6.0

*Denmark***G****Basic data**

Cost rates per hour (€)	Internal	External
Denmark	36.53	104.38

Number of companies	Large	Medium	Small	Micro	Total
Denmark	462	2449	37018	38965	78894

Denmark

G

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	24.3	28.3	65.8	45.6	49.6	104.4	151.3	150.3	73.9	132.7	217.1	195.9
Cash flow	-15.1	-31.6	-66.2	-65.2	-4.7	-47.0	-112.5	-133.1	-19.8	-78.5	-178.7	-198.3
Guarantees and commitments	159.6	85.2	55.4	52.6	169.5	223.6	141.2	101.5	329.1	308.7	196.6	154.1
Income disclosures	73.1	48.7	49.9	32.7	66.8	112.2	84.0	78.9	139.9	160.9	133.9	111.6
Deferred tax	141.6	66.6	69.1	52.2	212.9	75.2	157.1	134.9	354.5	141.8	226.2	187.0
Valuation rules	175.4	58.3	49.7	25.6	276.2	43.8	133.6	41.8	451.6	102.1	183.3	67.3
Additional disclosures	-203.8	-103.6	-36.0	-23.5	-164.4	-117.4	-81.7	-29.2	-368.2	-221.0	-117.7	-52.8
Other changes	196.1	84.0	67.5	41.0	210.1	83.5	114.8	35.5	406.2	167.5	182.3	76.5
TOTAL	551.1	236.0	255.1	160.9	816.0	478.3	587.8	380.5	1367.1	714.2	842.9	541.4
IFRS for SMEs	94.3	69.0	51.1	58.5	112.2	70.5	109.6	104.4	206.5	139.5	160.7	162.8

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	76.4	51.1	122.4	98.2	9.9	104.4	266.2	240.5	86.3	155.5	388.5	338.7
Cash flow	35.2	50.0	127.1	119.2	19.7	69.5	184.1	175.7	54.9	119.5	311.2	294.9
Guarantees and commitments	4.1	18.4	27.0	21.0	0.0	32.9	25.7	37.6	4.1	51.3	52.6	58.6
Income disclosures	0.0	11.0	6.4	18.4	0.0	9.0	7.3	23.4	0.0	20.0	13.7	41.8
Deferred tax	0.0	15.8	23.6	36.0	0.0	0.0	35.9	63.9	0.0	15.8	59.5	99.9
Valuation rules	14.3	12.3	10.2	16.4	0.0	0.0	25.1	23.5	14.3	12.3	35.3	39.9
Additional disclosures	13.2	26.3	9.5	16.4	0.0	0.0	21.2	29.2	13.2	26.3	30.7	45.6
Other changes	0.0	9.1	12.9	24.8	0.0	5.2	27.6	28.4	0.0	14.4	40.4	53.2
TOTAL	143.1	194.0	339.0	350.6	29.6	221.0	593.0	622.1	172.7	415.0	932.0	972.6
IFRS for SMEs	78.5	101.6	63.9	49.7	157.1	225.5	138.8	137.8	235.6	327.0	202.8	187.5

Denmark

G

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	2.4	1.8	0.0	0.3	5.6	5.9	0.0	0.3	8.0	7.6	16.0
Cash flow	0.0	-0.1	-2.5	-2.5	0.0	-0.1	-4.2	-5.2	0.0	-0.2	-6.6	-7.7	-14.5
Guarantees and commitments	0.1	0.2	2.1	2.0	0.1	0.5	5.2	4.0	0.2	0.8	7.3	6.0	14.2
Income disclosures	0.0	0.1	1.8	1.3	0.0	0.3	3.1	3.1	0.1	0.4	5.0	4.4	9.8
Deferred tax	0.1	0.2	2.6	2.0	0.1	0.2	5.8	5.3	0.2	0.3	8.4	7.3	16.2
Valuation rules	0.1	0.1	1.8	1.0	0.1	0.1	4.9	1.6	0.2	0.3	6.8	2.6	9.9
Additional disclosures	-0.1	-0.3	-1.3	-0.9	-0.1	-0.3	-3.0	-1.1	-0.2	-0.5	-4.4	-2.1	-7.1
Other changes	0.1	0.2	2.5	1.6	0.1	0.2	4.3	1.4	0.2	0.4	6.7	3.0	10.3
TOTAL	0.3	0.6	9.4	6.3	0.4	1.2	21.8	14.8	0.6	1.7	31.2	21.1	54.7
IFRS for SMEs	0.0	0.2	1.9	2.3	0.1	0.2	4.1	4.1	0.1	0.3	6.0	6.3	12.7

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	4.5	3.8	0.0	0.3	9.9	9.4	0.0	0.4	14.4	13.2	28.0
Cash flow	0.0	0.1	4.7	4.6	0.0	0.2	6.8	6.8	0.0	0.3	11.5	11.5	23.3
Guarantees and commitments	0.0	0.0	1.0	0.8	0.0	0.1	1.0	1.5	0.0	0.1	1.9	2.3	4.4
Income disclosures	0.0	0.0	0.2	0.7	0.0	0.0	0.3	0.9	0.0	0.0	0.5	1.6	2.2
Deferred tax	0.0	0.0	0.9	1.4	0.0	0.0	1.3	2.5	0.0	0.0	2.2	3.9	6.1
Valuation rules	0.0	0.0	0.4	0.6	0.0	0.0	0.9	0.9	0.0	0.0	1.3	1.6	2.9
Additional disclosures	0.0	0.1	0.4	0.6	0.0	0.0	0.8	1.1	0.0	0.1	1.1	1.8	3.0
Other changes	0.0	0.0	0.5	1.0	0.0	0.0	1.0	1.1	0.0	0.0	1.5	2.1	3.6
TOTAL	0.1	0.5	12.5	13.7	0.0	0.5	22.0	24.2	0.1	1.0	34.5	37.9	73.5
IFRS for SMEs	0.0	0.2	2.4	1.9	0.1	0.6	5.1	5.4	0.1	0.8	7.5	7.3	15.7

*Estonia***H****Basic data**

Cost rates per hour (€)	Internal	External
Estonia	6.10	17.42

Number of companies	Large	Medium	Small	Micro	Total
Estonia	49	252	12928	64130	77359

*Estonia***H****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	4.1	4.7	11.0	7.6	8.3	17.4	25.3	25.1	12.3	22.1	36.2	32.7
Cash flow	-2.5	-5.3	-11.1	-10.9	-0.8	-7.8	-18.8	-22.2	-3.3	-13.1	-29.8	-33.1
Guarantees and commitments	26.6	14.2	9.2	8.8	28.3	37.3	23.6	16.9	54.9	51.5	32.8	25.7
Income disclosures	12.2	8.1	8.3	5.5	11.1	18.7	14.0	13.2	23.3	26.9	22.3	18.6
Deferred tax	23.6	11.1	11.5	8.7	35.5	12.5	26.2	22.5	59.2	23.7	37.8	31.2
Valuation rules	29.3	9.7	8.3	4.3	46.1	7.3	22.3	7.0	75.4	17.0	30.6	11.2
Additional disclosures	-34.0	-17.3	-6.0	-3.9	-27.4	-19.6	-13.6	-4.9	-61.5	-36.9	-19.7	-8.8
Other changes	32.7	14.0	11.3	6.8	35.1	13.9	19.2	5.9	67.8	28.0	30.4	12.8
TOTAL	92.0	39.4	42.6	26.9	136.2	79.8	98.1	63.5	228.2	119.2	140.7	90.4
IFRS for SMEs	15.7	11.5	8.5	9.8	18.7	11.8	18.3	17.4	34.5	23.3	26.8	27.2

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	12.7	8.5	20.4	16.4	1.7	17.4	44.4	40.1	14.4	26.0	64.8	56.5
Cash flow	5.9	8.3	21.2	19.9	3.3	11.6	30.7	29.3	9.2	19.9	51.9	49.2
Guarantees and commitments	0.7	3.1	4.5	3.5	0.0	5.5	4.3	6.3	0.7	8.6	8.8	9.8
Income disclosures	0.0	1.8	1.1	3.1	0.0	1.5	1.2	3.9	0.0	3.3	2.3	7.0
Deferred tax	0.0	2.6	3.9	6.0	0.0	0.0	6.0	10.7	0.0	2.6	9.9	16.7
Valuation rules	2.4	2.0	1.7	2.7	0.0	0.0	4.2	3.9	2.4	2.0	5.9	6.7
Additional disclosures	2.2	4.4	1.6	2.7	0.0	0.0	3.5	4.9	2.2	4.4	5.1	7.6
Other changes	0.0	1.5	2.1	4.1	0.0	0.9	4.6	4.7	0.0	2.4	6.7	8.9
TOTAL	23.9	32.4	56.6	58.5	4.9	36.9	99.0	103.8	28.8	69.3	155.5	162.3
IFRS for SMEs	13.1	17.0	10.7	8.3	26.2	37.6	23.2	23.0	39.3	54.6	33.8	31.3

*Estonia***H**

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.1	0.5	0.0	0.0	0.3	1.6	0.0	0.0	0.5	2.1	2.6
Cash flow	0.0	0.0	-0.1	-0.7	0.0	0.0	-0.2	-1.4	0.0	0.0	-0.4	-2.1	-2.5
Guarantees and commitments	0.0	0.0	0.1	0.6	0.0	0.0	0.3	1.1	0.0	0.0	0.4	1.6	2.1
Income disclosures	0.0	0.0	0.1	0.4	0.0	0.0	0.2	0.8	0.0	0.0	0.3	1.2	1.5
Deferred tax	0.0	0.0	0.1	0.6	0.0	0.0	0.3	1.4	0.0	0.0	0.5	2.0	2.5
Valuation rules	0.0	0.0	0.1	0.3	0.0	0.0	0.3	0.4	0.0	0.0	0.4	0.7	1.1
Additional disclosures	0.0	0.0	-0.1	-0.3	0.0	0.0	-0.2	-0.3	0.0	0.0	-0.3	-0.6	-0.8
Other changes	0.0	0.0	0.1	0.4	0.0	0.0	0.2	0.4	0.0	0.0	0.4	0.8	1.2
TOTAL	0.0	0.0	0.6	1.7	0.0	0.0	1.3	4.1	0.0	0.0	1.8	5.8	7.7
IFRS for SMEs	0.0	0.0	0.1	0.6	0.0	0.0	0.2	1.1	0.0	0.0	0.3	1.7	2.1

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.3	1.1	0.0	0.0	0.6	2.6	0.0	0.0	0.8	3.6	4.5
Cash flow	0.0	0.0	0.3	1.3	0.0	0.0	0.4	1.9	0.0	0.0	0.7	3.2	3.8
Guarantees and commitments	0.0	0.0	0.1	0.2	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.6	0.7
Income disclosures	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.4	0.5
Deferred tax	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.7	0.0	0.0	0.1	1.1	1.2
Valuation rules	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.4	0.5
Additional disclosures	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.5	0.6
Other changes	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.6	0.7
TOTAL	0.0	0.0	0.7	3.8	0.0	0.0	1.3	6.7	0.0	0.0	2.0	10.4	12.4
IFRS for SMEs	0.0	0.0	0.1	0.5	0.0	0.0	0.3	1.5	0.0	0.0	0.4	2.0	2.5

*Finland***I****Basic data**

Cost rates per hour (€)	Internal	External
Finland	27.80	79.42

Number of companies	Large	Medium	Small	Micro	Total
Finland	149	1670	30450	151050	183319

*Finland***I****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	18.5	21.5	50.0	34.7	37.7	79.4	115.2	114.4	56.2	101.0	165.2	149.0
Cash flow	-11.5	-24.0	-50.4	-49.6	-3.6	-35.7	-85.6	-101.3	-15.1	-59.8	-136.0	-150.9
Guarantees and commitments	121.4	64.8	42.2	40.0	129.0	170.1	107.4	77.2	250.4	234.9	149.6	117.2
Income disclosures	55.6	37.1	37.9	24.9	50.8	85.4	63.9	60.0	106.4	122.4	101.9	84.9
Deferred tax	107.7	50.7	52.6	39.7	162.0	57.2	119.5	102.6	269.7	107.9	172.1	142.3
Valuation rules	133.5	44.4	37.8	19.5	210.1	33.4	101.7	31.8	343.6	77.7	139.5	51.2
Additional disclosures	-155.1	-78.8	-27.4	-17.9	-125.1	-89.3	-62.2	-22.2	-280.2	-168.1	-89.6	-40.1
Other changes	149.2	63.9	51.4	31.2	159.9	63.5	87.4	27.0	309.1	127.5	138.7	58.2
TOTAL	419.3	179.6	194.1	122.4	620.9	363.9	447.3	289.5	1040.2	543.4	641.4	411.9
IFRS for SMEs	71.7	52.5	38.9	44.5	85.4	53.6	83.4	79.4	157.1	106.1	122.3	123.9

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	58.1	38.9	93.1	74.7	7.5	79.4	202.5	183.0	65.6	118.3	295.6	257.7
Cash flow	26.8	38.0	96.7	90.7	15.0	52.9	140.1	133.7	41.8	90.9	236.8	224.4
Guarantees and commitments	3.1	14.0	20.5	16.0	0.0	25.0	19.5	28.6	3.1	39.0	40.0	44.6
Income disclosures	0.0	8.4	4.9	14.0	0.0	6.8	5.6	17.8	0.0	15.2	10.4	31.8
Deferred tax	0.0	12.0	17.9	27.4	0.0	0.0	27.3	48.6	0.0	12.0	45.2	76.0
Valuation rules	10.9	9.3	7.8	12.5	0.0	0.0	19.1	17.9	10.9	9.3	26.8	30.4
Additional disclosures	10.0	20.0	7.3	12.5	0.0	0.0	16.1	22.2	10.0	20.0	23.4	34.7
Other changes	0.0	6.9	9.8	18.9	0.0	4.0	21.0	21.6	0.0	10.9	30.7	40.5
TOTAL	108.9	147.6	257.9	266.7	22.6	168.1	451.2	473.3	131.4	315.7	709.1	740.0
IFRS for SMEs	59.8	77.3	48.6	37.8	119.5	171.5	105.6	104.8	179.3	248.8	154.3	142.6

*Finland***I**

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	1.5	5.2	0.0	0.1	3.5	17.3	0.0	0.2	5.0	22.5	27.7
Cash flow	0.0	0.0	-1.5	-7.5	0.0	-0.1	-2.6	-15.3	0.0	-0.1	-4.1	-22.8	-27.0
Guarantees and commitments	0.0	0.1	1.3	6.0	0.0	0.3	3.3	11.7	0.0	0.4	4.6	17.7	22.7
Income disclosures	0.0	0.1	1.2	3.8	0.0	0.1	1.9	9.1	0.0	0.2	3.1	12.8	16.2
Deferred tax	0.0	0.1	1.6	6.0	0.0	0.1	3.6	15.5	0.0	0.2	5.2	21.5	27.0
Valuation rules	0.0	0.1	1.2	2.9	0.0	0.1	3.1	4.8	0.1	0.1	4.2	7.7	12.2
Additional disclosures	0.0	-0.1	-0.8	-2.7	0.0	-0.1	-1.9	-3.4	0.0	-0.3	-2.7	-6.1	-9.1
Other changes	0.0	0.1	1.6	4.7	0.0	0.1	2.7	4.1	0.0	0.2	4.2	8.8	13.3
TOTAL	0.1	0.3	5.9	18.5	0.1	0.6	13.6	43.7	0.2	0.9	19.5	62.2	82.8
IFRS for SMEs	0.0	0.1	1.2	6.7	0.0	0.1	2.5	12.0	0.0	0.2	3.7	18.7	22.6

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	2.8	11.3	0.0	0.1	6.2	27.6	0.0	0.2	9.0	38.9	48.1
Cash flow	0.0	0.1	2.9	13.7	0.0	0.1	4.3	20.2	0.0	0.2	7.2	33.9	41.3
Guarantees and commitments	0.0	0.0	0.6	2.4	0.0	0.0	0.6	4.3	0.0	0.1	1.2	6.7	8.0
Income disclosures	0.0	0.0	0.1	2.1	0.0	0.0	0.2	2.7	0.0	0.0	0.3	4.8	5.1
Deferred tax	0.0	0.0	0.5	4.1	0.0	0.0	0.8	7.3	0.0	0.0	1.4	11.5	12.9
Valuation rules	0.0	0.0	0.2	1.9	0.0	0.0	0.6	2.7	0.0	0.0	0.8	4.6	5.4
Additional disclosures	0.0	0.0	0.2	1.9	0.0	0.0	0.5	3.4	0.0	0.0	0.7	5.2	6.0
Other changes	0.0	0.0	0.3	2.9	0.0	0.0	0.6	3.3	0.0	0.0	0.9	6.1	7.1
TOTAL	0.0	0.2	7.9	40.3	0.0	0.3	13.7	71.5	0.0	0.5	21.6	111.8	133.9
IFRS for SMEs	0.0	0.1	1.5	5.7	0.0	0.3	3.2	15.8	0.0	0.4	4.7	21.5	26.7

*France***J****Basic data**

Cost rates per hour (€)	Internal	External
France	33.87	96.76

Number of companies	Large	Medium	Small	Micro	Total
France	2330	11588	108720	1010835	1133473

France

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Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	22.5	26.2	61.0	42.3	46.0	96.8	140.3	139.3	68.5	123.0	201.3	181.6
Cash flow	-14.0	-29.3	-61.4	-60.5	-4.4	-43.5	-104.3	-123.4	-18.4	-72.8	-165.7	-183.8
Guarantees and commitments	147.9	78.9	51.4	48.8	157.1	207.3	130.9	94.1	305.1	286.2	182.3	142.8
Income disclosures	67.7	45.1	46.2	30.3	61.9	104.0	77.9	73.2	129.7	149.2	124.1	103.5
Deferred tax	131.3	61.8	64.1	48.4	197.4	69.7	145.6	125.0	328.7	131.4	209.7	173.4
Valuation rules	162.6	54.1	46.1	23.7	256.0	40.6	123.9	38.7	418.7	94.7	169.9	62.4
Additional disclosures	-189.0	-96.0	-33.4	-21.8	-152.4	-108.9	-75.8	-27.1	-341.4	-204.9	-109.2	-48.9
Other changes	181.8	77.9	62.6	38.0	194.8	77.4	106.4	32.9	376.6	155.3	169.0	70.9
TOTAL	510.9	218.8	236.5	149.2	756.5	443.4	545.0	352.7	1267.3	662.1	781.4	501.9
IFRS for SMEs	87.4	64.0	47.4	54.2	104.0	65.3	101.6	96.8	191.4	129.3	149.0	150.9

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	70.8	47.4	113.5	91.0	9.2	96.8	246.7	222.9	80.0	144.2	360.2	314.0
Cash flow	32.6	46.3	117.8	110.5	18.3	64.4	170.7	162.8	50.9	110.8	288.5	273.4
Guarantees and commitments	3.8	17.1	25.0	19.5	0.0	30.5	23.8	34.8	3.8	47.5	48.8	54.3
Income disclosures	0.0	10.2	5.9	17.1	0.0	8.3	6.8	21.7	0.0	18.5	12.7	38.7
Deferred tax	0.0	14.6	21.8	33.4	0.0	0.0	33.3	59.2	0.0	14.6	55.1	92.6
Valuation rules	13.3	11.4	9.5	15.2	0.0	0.0	23.2	21.8	13.3	11.4	32.7	37.0
Additional disclosures	12.2	24.4	8.8	15.2	0.0	0.0	19.6	27.1	12.2	24.4	28.5	42.3
Other changes	0.0	8.5	11.9	23.0	0.0	4.8	25.5	26.3	0.0	13.3	37.5	49.3
TOTAL	132.7	179.9	314.3	325.0	27.5	204.8	549.7	576.7	160.1	384.7	864.0	901.7
IFRS for SMEs	72.8	94.2	59.3	46.1	145.6	209.0	128.7	127.7	218.4	303.2	188.0	173.8

France

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Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.1	0.3	6.6	42.7	0.1	1.1	15.3	140.8	0.2	1.4	21.9	183.6	207.0
Cash flow	0.0	-0.3	-6.7	-61.1	0.0	-0.5	-11.3	-124.7	0.0	-0.8	-18.0	-185.8	-204.7
Guarantees and commitments	0.3	0.9	5.6	49.3	0.4	2.4	14.2	95.1	0.7	3.3	19.8	144.4	168.2
Income disclosures	0.2	0.5	5.0	30.7	0.1	1.2	8.5	73.9	0.3	1.7	13.5	104.6	120.1
Deferred tax	0.3	0.7	7.0	48.9	0.5	0.8	15.8	126.4	0.8	1.5	22.8	175.3	200.3
Valuation rules	0.4	0.6	5.0	24.0	0.6	0.5	13.5	39.1	1.0	1.1	18.5	63.1	83.6
Additional disclosures	-0.4	-1.1	-3.6	-22.0	-0.4	-1.3	-8.2	-27.4	-0.8	-2.4	-11.9	-49.4	-64.5
Other changes	0.4	0.9	6.8	38.4	0.5	0.9	11.6	33.3	0.9	1.8	18.4	71.7	92.7
TOTAL	1.2	2.5	25.7	150.8	1.8	5.1	59.2	356.5	3.0	7.7	85.0	507.3	602.9
IFRS for SMEs	0.2	0.7	5.2	54.8	0.2	0.8	11.0	97.8	0.4	1.5	16.2	152.6	170.7

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.2	0.5	12.3	92.0	0.0	1.1	26.8	225.4	0.2	1.7	39.2	317.4	358.4
Cash flow	0.1	0.5	12.8	111.7	0.0	0.7	18.6	164.6	0.1	1.3	31.4	276.3	309.1
Guarantees and commitments	0.0	0.2	2.7	19.7	0.0	0.4	2.6	35.2	0.0	0.6	5.3	54.9	60.8
Income disclosures	0.0	0.1	0.6	17.3	0.0	0.1	0.7	21.9	0.0	0.2	1.4	39.2	40.8
Deferred tax	0.0	0.2	2.4	33.8	0.0	0.0	3.6	59.9	0.0	0.2	6.0	93.6	99.8
Valuation rules	0.0	0.1	1.0	15.4	0.0	0.0	2.5	22.0	0.0	0.1	3.6	37.4	41.1
Additional disclosures	0.0	0.3	1.0	15.3	0.0	0.0	2.1	27.4	0.0	0.3	3.1	42.7	46.1
Other changes	0.0	0.1	1.3	23.3	0.0	0.1	2.8	26.6	0.0	0.2	4.1	49.9	54.1
TOTAL	0.3	2.1	34.2	328.5	0.1	2.4	59.8	582.9	0.4	4.5	93.9	911.4	1010.2
IFRS for SMEs	0.2	1.1	6.4	46.6	0.3	2.4	14.0	129.1	0.5	3.5	20.4	175.7	200.1

Germany

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Basic data

Cost rates per hour (€)	Internal	External
Germany	34.04	97.26

Number of companies	Large	Medium	Small	Micro	Total
Germany	8610	37009	252629	369019	667267

Germany

K

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	22.6	26.4	61.3	42.5	46.2	97.3	141.0	140.1	68.8	123.6	202.3	182.5
Cash flow	-14.1	-29.4	-61.7	-60.8	-4.4	-43.8	-104.8	-124.0	-18.5	-73.2	-166.6	-184.8
Guarantees and commitments	148.7	79.4	51.6	49.0	158.0	208.3	131.6	94.5	306.6	287.7	183.2	143.6
Income disclosures	68.1	45.4	46.5	30.5	62.2	104.6	78.3	73.5	130.3	149.9	124.8	104.0
Deferred tax	131.9	62.1	64.4	48.6	198.4	70.0	146.4	125.7	330.4	132.1	210.8	174.3
Valuation rules	163.5	54.3	46.3	23.8	257.4	40.8	124.5	38.9	420.8	95.2	170.8	62.7
Additional disclosures	-190.0	-96.5	-33.6	-21.9	-153.2	-109.4	-76.2	-27.2	-343.1	-205.9	-109.7	-49.2
Other changes	182.7	78.3	62.9	38.2	195.8	77.8	107.0	33.1	378.5	156.1	169.9	71.3
TOTAL	513.5	219.9	237.7	150.0	760.4	445.7	547.8	354.5	1273.9	665.6	785.5	504.5
IFRS for SMEs	87.8	64.3	47.7	54.5	104.6	65.7	102.1	97.3	192.4	130.0	149.8	151.7

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	71.1	47.7	114.0	91.5	9.2	97.3	248.0	224.1	80.4	144.9	362.1	315.6
Cash flow	32.8	46.6	118.4	111.1	18.4	64.8	171.6	163.7	51.2	111.3	290.0	274.8
Guarantees and commitments	3.8	17.2	25.1	19.6	0.0	30.6	23.9	35.0	3.8	47.8	49.0	54.6
Income disclosures	0.0	10.2	6.0	17.2	0.0	8.4	6.8	21.8	0.0	18.6	12.8	38.9
Deferred tax	0.0	14.7	22.0	33.6	0.0	0.0	33.5	59.5	0.0	14.7	55.4	93.1
Valuation rules	13.3	11.4	9.5	15.3	0.0	0.0	23.3	21.9	13.3	11.4	32.9	37.2
Additional disclosures	12.3	24.5	8.9	15.3	0.0	0.0	19.7	27.2	12.3	24.5	28.6	42.5
Other changes	0.0	8.5	12.0	23.1	0.0	4.9	25.7	26.5	0.0	13.4	37.7	49.6
TOTAL	133.3	180.8	315.9	326.7	27.6	205.9	552.5	579.7	161.0	386.7	868.4	906.3
IFRS for SMEs	73.2	94.7	59.6	46.3	146.4	210.1	129.4	128.4	219.6	304.8	188.9	174.7

Germany

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Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.2	1.0	15.5	15.7	0.4	3.6	35.6	51.7	0.6	4.6	51.1	67.4	123.6
Cash flow	-0.1	-1.1	-15.6	-22.4	0.0	-1.6	-26.5	-45.8	-0.2	-2.7	-42.1	-68.2	-113.1
Guarantees and commitments	1.3	2.9	13.0	18.1	1.4	7.7	33.2	34.9	2.6	10.6	46.3	53.0	112.6
Income disclosures	0.6	1.7	11.7	11.3	0.5	3.9	19.8	27.1	1.1	5.5	31.5	38.4	76.6
Deferred tax	1.1	2.3	16.3	17.9	1.7	2.6	37.0	46.4	2.8	4.9	53.3	64.3	125.3
Valuation rules	1.4	2.0	11.7	8.8	2.2	1.5	31.5	14.4	3.6	3.5	43.1	23.1	73.4
Additional disclosures	-1.6	-3.6	-8.5	-8.1	-1.3	-4.0	-19.2	-10.0	-3.0	-7.6	-27.7	-18.1	-56.4
Other changes	1.6	2.9	15.9	14.1	1.7	2.9	27.0	12.2	3.3	5.8	42.9	26.3	78.3
TOTAL	4.4	8.1	60.1	55.3	6.5	16.5	138.4	130.8	11.0	24.6	198.4	186.2	420.2
IFRS for SMEs	0.8	2.4	12.0	20.1	0.9	2.4	25.8	35.9	1.7	4.8	37.8	56.0	100.3

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.6	1.8	28.8	33.8	0.1	3.6	62.7	82.7	0.7	5.4	91.5	116.5	214.0
Cash flow	0.3	1.7	29.9	41.0	0.2	2.4	43.3	60.4	0.4	4.1	73.3	101.4	179.2
Guarantees and commitments	0.0	0.6	6.3	7.2	0.0	1.1	6.0	12.9	0.0	1.8	12.4	20.2	34.3
Income disclosures	0.0	0.4	1.5	6.3	0.0	0.3	1.7	8.0	0.0	0.7	3.2	14.4	18.3
Deferred tax	0.0	0.5	5.5	12.4	0.0	0.0	8.5	22.0	0.0	0.5	14.0	34.4	48.9
Valuation rules	0.1	0.4	2.4	5.7	0.0	0.0	5.9	8.1	0.1	0.4	8.3	13.7	22.6
Additional disclosures	0.1	0.9	2.2	5.6	0.0	0.0	5.0	10.0	0.1	0.9	7.2	15.7	23.9
Other changes	0.0	0.3	3.0	8.5	0.0	0.2	6.5	9.8	0.0	0.5	9.5	18.3	28.3
TOTAL	1.1	6.7	79.8	120.5	0.2	7.6	139.6	213.9	1.4	14.3	219.4	334.5	569.5
IFRS for SMEs	0.6	3.5	15.0	17.1	1.3	7.8	32.7	47.4	1.9	11.3	47.7	64.5	125.4

*Greece***L****Basic data**

Cost rates per hour (€)	Internal	External
Greece	16.61	47.46

Number of companies	Large	Medium	Small	Micro	Total
Greece	783	4065	13279	65873	84000

Greece

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Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	11.0	12.9	29.9	20.7	22.5	47.5	68.8	68.3	33.6	60.3	98.7	89.1
Cash flow	-6.9	-14.4	-30.1	-29.6	-2.1	-21.4	-51.2	-60.5	-9.0	-35.7	-81.3	-90.2
Guarantees and commitments	72.6	38.7	25.2	23.9	77.1	101.7	64.2	46.1	149.6	140.4	89.4	70.0
Income disclosures	33.2	22.1	22.7	14.9	30.4	51.0	38.2	35.9	63.6	73.2	60.9	50.8
Deferred tax	64.4	30.3	31.4	23.7	96.8	34.2	71.4	61.3	161.2	64.5	102.9	85.0
Valuation rules	79.8	26.5	22.6	11.6	125.6	19.9	60.7	19.0	205.3	46.4	83.3	30.6
Additional disclosures	-92.7	-47.1	-16.4	-10.7	-74.7	-53.4	-37.2	-13.3	-167.4	-100.5	-53.5	-24.0
Other changes	89.2	38.2	30.7	18.6	95.5	38.0	52.2	16.1	184.7	76.2	82.9	34.8
TOTAL	250.6	107.3	116.0	73.2	371.0	217.5	267.3	173.0	621.6	324.8	383.3	246.2
IFRS for SMEs	42.9	31.4	23.3	26.6	51.0	32.0	49.8	47.5	93.9	63.4	73.1	74.0

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	34.7	23.3	55.6	44.6	4.5	47.5	121.0	109.3	39.2	70.7	176.7	154.0
Cash flow	16.0	22.7	57.8	54.2	9.0	31.6	83.7	79.9	25.0	54.3	141.5	134.1
Guarantees and commitments	1.9	8.4	12.3	9.6	0.0	14.9	11.7	17.1	1.9	23.3	23.9	26.7
Income disclosures	0.0	5.0	2.9	8.4	0.0	4.1	3.3	10.6	0.0	9.1	6.2	19.0
Deferred tax	0.0	7.2	10.7	16.4	0.0	0.0	16.3	29.0	0.0	7.2	27.0	45.4
Valuation rules	6.5	5.6	4.7	7.5	0.0	0.0	11.4	10.7	6.5	5.6	16.0	18.2
Additional disclosures	6.0	12.0	4.3	7.4	0.0	0.0	9.6	13.3	6.0	12.0	14.0	20.7
Other changes	0.0	4.2	5.8	11.3	0.0	2.4	12.5	12.9	0.0	6.5	18.4	24.2
TOTAL	65.1	88.2	154.1	159.4	13.5	100.5	269.6	282.8	78.5	188.7	423.7	442.2
IFRS for SMEs	35.7	46.2	29.1	22.6	71.4	102.5	63.1	62.6	107.1	148.7	92.2	85.2

Greece

L

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	0.4	1.4	0.0	0.2	0.9	4.5	0.0	0.2	1.3	5.9	7.4
Cash flow	0.0	-0.1	-0.4	-2.0	0.0	-0.1	-0.7	-4.0	0.0	-0.1	-1.1	-5.9	-7.2
Guarantees and commitments	0.1	0.2	0.3	1.6	0.1	0.4	0.9	3.0	0.1	0.6	1.2	4.6	6.5
Income disclosures	0.0	0.1	0.3	1.0	0.0	0.2	0.5	2.4	0.0	0.3	0.8	3.3	4.5
Deferred tax	0.1	0.1	0.4	1.6	0.1	0.1	0.9	4.0	0.1	0.3	1.4	5.6	7.4
Valuation rules	0.1	0.1	0.3	0.8	0.1	0.1	0.8	1.3	0.2	0.2	1.1	2.0	3.5
Additional disclosures	-0.1	-0.2	-0.2	-0.7	-0.1	-0.2	-0.5	-0.9	-0.1	-0.4	-0.7	-1.6	-2.8
Other changes	0.1	0.2	0.4	1.2	0.1	0.2	0.7	1.1	0.1	0.3	1.1	2.3	3.8
TOTAL	0.2	0.4	1.5	4.8	0.3	0.9	3.5	11.4	0.5	1.3	5.1	16.2	23.1
IFRS for SMEs	0.0	0.1	0.3	1.8	0.0	0.1	0.7	3.1	0.1	0.3	1.0	4.9	6.2

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	0.7	2.9	0.0	0.2	1.6	7.2	0.0	0.3	2.3	10.1	12.8
Cash flow	0.0	0.1	0.8	3.6	0.0	0.1	1.1	5.3	0.0	0.2	1.9	8.8	11.0
Guarantees and commitments	0.0	0.0	0.2	0.6	0.0	0.1	0.2	1.1	0.0	0.1	0.3	1.8	2.2
Income disclosures	0.0	0.0	0.0	0.6	0.0	0.0	0.0	0.7	0.0	0.0	0.1	1.3	1.4
Deferred tax	0.0	0.0	0.1	1.1	0.0	0.0	0.2	1.9	0.0	0.0	0.4	3.0	3.4
Valuation rules	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.7	0.0	0.0	0.2	1.2	1.4
Additional disclosures	0.0	0.0	0.1	0.5	0.0	0.0	0.1	0.9	0.0	0.0	0.2	1.4	1.6
Other changes	0.0	0.0	0.1	0.7	0.0	0.0	0.2	0.9	0.0	0.0	0.2	1.6	1.9
TOTAL	0.1	0.4	2.0	10.5	0.0	0.4	3.6	18.6	0.1	0.8	5.6	29.1	35.6
IFRS for SMEs	0.0	0.2	0.4	1.5	0.1	0.4	0.8	4.1	0.1	0.6	1.2	5.6	7.5

Hungary

M

Basic data

Cost rates per hour (€)	Internal	External
Hungary	6.32	18.06

Number of companies	Large	Medium	Small	Micro	Total
Hungary	2175	10107	28481	141284	182047

Hungary

M

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	4.2	4.9	11.4	7.9	8.6	18.1	26.2	26.0	12.8	23.0	37.6	33.9
Cash flow	-2.6	-5.5	-11.5	-11.3	-0.8	-8.1	-19.5	-23.0	-3.4	-13.6	-30.9	-34.3
Guarantees and commitments	27.6	14.7	9.6	9.1	29.3	38.7	24.4	17.6	56.9	53.4	34.0	26.7
Income disclosures	12.6	8.4	8.6	5.7	11.6	19.4	14.5	13.7	24.2	27.8	23.2	19.3
Deferred tax	24.5	11.5	12.0	9.0	36.8	13.0	27.2	23.3	61.3	24.5	39.1	32.4
Valuation rules	30.4	10.1	8.6	4.4	47.8	7.6	23.1	7.2	78.1	17.7	31.7	11.6
Additional disclosures	-35.3	-17.9	-6.2	-4.1	-28.4	-20.3	-14.1	-5.1	-63.7	-38.2	-20.4	-9.1
Other changes	33.9	14.5	11.7	7.1	36.4	14.4	19.9	6.1	70.3	29.0	31.5	13.2
TOTAL	95.3	40.8	44.1	27.8	141.2	82.7	101.7	65.8	236.5	123.6	145.8	93.7
IFRS for SMEs	16.3	11.9	8.8	10.1	19.4	12.2	19.0	18.1	35.7	24.1	27.8	28.2

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	13.2	8.8	21.2	17.0	1.7	18.1	46.1	41.6	14.9	26.9	67.2	58.6
Cash flow	6.1	8.6	22.0	20.6	3.4	12.0	31.9	30.4	9.5	20.7	53.8	51.0
Guarantees and commitments	0.7	3.2	4.7	3.6	0.0	5.7	4.4	6.5	0.7	8.9	9.1	10.1
Income disclosures	0.0	1.9	1.1	3.2	0.0	1.6	1.3	4.0	0.0	3.5	2.4	7.2
Deferred tax	0.0	2.7	4.1	6.2	0.0	0.0	6.2	11.1	0.0	2.7	10.3	17.3
Valuation rules	2.5	2.1	1.8	2.8	0.0	0.0	4.3	4.1	2.5	2.1	6.1	6.9
Additional disclosures	2.3	4.6	1.6	2.8	0.0	0.0	3.7	5.1	2.3	4.6	5.3	7.9
Other changes	0.0	1.6	2.2	4.3	0.0	0.9	4.8	4.9	0.0	2.5	7.0	9.2
TOTAL	24.8	33.6	58.7	60.7	5.1	38.2	102.6	107.6	29.9	71.8	161.3	168.3
IFRS for SMEs	13.6	17.6	11.1	8.6	27.2	39.0	24.0	23.8	40.8	56.6	35.1	32.4

Hungary

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Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.3	1.1	0.0	0.2	0.7	3.7	0.0	0.2	1.1	4.8	6.1
Cash flow	0.0	-0.1	-0.3	-1.6	0.0	-0.1	-0.6	-3.3	0.0	-0.1	-0.9	-4.8	-5.9
Guarantees and commitments	0.1	0.1	0.3	1.3	0.1	0.4	0.7	2.5	0.1	0.5	1.0	3.8	5.4
Income disclosures	0.0	0.1	0.2	0.8	0.0	0.2	0.4	1.9	0.1	0.3	0.7	2.7	3.7
Deferred tax	0.1	0.1	0.3	1.3	0.1	0.1	0.8	3.3	0.1	0.2	1.1	4.6	6.1
Valuation rules	0.1	0.1	0.2	0.6	0.1	0.1	0.7	1.0	0.2	0.2	0.9	1.6	2.9
Additional disclosures	-0.1	-0.2	-0.2	-0.6	-0.1	-0.2	-0.4	-0.7	-0.1	-0.4	-0.6	-1.3	-2.4
Other changes	0.1	0.1	0.3	1.0	0.1	0.1	0.6	0.9	0.2	0.3	0.9	1.9	3.2
TOTAL	0.2	0.4	1.3	3.9	0.3	0.8	2.9	9.3	0.5	1.2	4.2	13.2	19.2
IFRS for SMEs	0.0	0.1	0.3	1.4	0.0	0.1	0.5	2.6	0.1	0.2	0.8	4.0	5.1

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	0.6	2.4	0.0	0.2	1.3	5.9	0.0	0.3	1.9	8.3	10.5
Cash flow	0.0	0.1	0.6	2.9	0.0	0.1	0.9	4.3	0.0	0.2	1.5	7.2	9.0
Guarantees and commitments	0.0	0.0	0.1	0.5	0.0	0.1	0.1	0.9	0.0	0.1	0.3	1.4	1.8
Income disclosures	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.6	0.0	0.0	0.1	1.0	1.1
Deferred tax	0.0	0.0	0.1	0.9	0.0	0.0	0.2	1.6	0.0	0.0	0.3	2.4	2.8
Valuation rules	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.6	0.0	0.0	0.2	1.0	1.2
Additional disclosures	0.0	0.0	0.0	0.4	0.0	0.0	0.1	0.7	0.0	0.0	0.2	1.1	1.3
Other changes	0.0	0.0	0.1	0.6	0.0	0.0	0.1	0.7	0.0	0.0	0.2	1.3	1.5
TOTAL	0.1	0.3	1.7	8.6	0.0	0.4	2.9	15.2	0.1	0.7	4.6	23.8	29.2
IFRS for SMEs	0.0	0.2	0.3	1.2	0.1	0.4	0.7	3.4	0.1	0.6	1.0	4.6	6.2

Ireland

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Basic data

Cost rates per hour (€)	Internal	External
Ireland	35.45	101.30

Number of companies	Large	Medium	Small	Micro	Total
Ireland	325	603	3298	149422	153648

*Ireland***N****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	23.6	27.5	63.8	44.2	48.1	101.3	146.9	145.9	71.7	128.8	210.7	190.1
Cash flow	-14.7	-30.6	-64.3	-63.3	-4.6	-45.6	-109.2	-129.2	-19.2	-76.2	-173.5	-192.4
Guarantees and commitments	154.9	82.6	53.8	51.1	164.5	217.0	137.1	98.5	319.4	299.6	190.8	149.5
Income disclosures	70.9	47.3	48.4	31.8	64.8	108.9	81.5	76.6	135.7	156.2	129.9	108.4
Deferred tax	137.4	64.7	67.1	50.6	206.7	72.9	152.5	130.9	344.1	137.6	219.5	181.5
Valuation rules	170.3	56.6	48.2	24.8	268.0	42.5	129.7	40.5	438.3	99.1	177.9	65.3
Additional disclosures	-197.8	-100.5	-35.0	-22.8	-159.5	-114.0	-79.3	-28.4	-357.4	-214.5	-114.3	-51.2
Other changes	190.3	81.5	65.5	39.8	203.9	81.0	111.4	34.4	394.2	162.6	177.0	74.2
TOTAL	534.8	229.0	247.6	156.2	792.0	464.2	570.5	369.2	1326.8	693.2	818.1	525.4
IFRS for SMEs	91.5	67.0	49.6	56.7	108.9	68.4	106.4	101.3	200.4	135.4	156.0	158.0

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	74.1	49.6	118.8	95.3	9.6	101.3	258.3	233.4	83.7	150.9	377.1	328.7
Cash flow	34.1	48.5	123.3	115.7	19.1	67.5	178.7	170.5	53.3	116.0	302.0	286.2
Guarantees and commitments	4.0	17.9	26.2	20.4	0.0	31.9	24.9	36.5	4.0	49.8	51.1	56.9
Income disclosures	0.0	10.7	6.2	17.9	0.0	8.7	7.1	22.7	0.0	19.4	13.3	40.6
Deferred tax	0.0	15.3	22.9	35.0	0.0	0.0	34.8	62.0	0.0	15.3	57.7	97.0
Valuation rules	13.9	11.9	9.9	16.0	0.0	0.0	24.3	22.8	13.9	11.9	34.2	38.7
Additional disclosures	12.8	25.5	9.3	15.9	0.0	0.0	20.6	28.4	12.8	25.5	29.8	44.2
Other changes	0.0	8.9	12.5	24.1	0.0	5.1	26.7	27.6	0.0	13.9	39.2	51.7
TOTAL	138.9	188.3	329.0	340.2	28.8	214.5	575.5	603.7	167.6	402.8	904.5	944.0
IFRS for SMEs	76.2	98.6	62.0	48.2	152.5	218.8	134.7	133.7	228.7	317.4	196.8	181.9

*Ireland***N**

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.2	6.6	0.0	0.1	0.5	21.8	0.0	0.1	0.7	28.4	29.2
Cash flow	0.0	0.0	-0.2	-9.5	0.0	0.0	-0.4	-19.3	0.0	0.0	-0.6	-28.8	-29.4
Guarantees and commitments	0.1	0.0	0.2	7.6	0.1	0.1	0.5	14.7	0.1	0.2	0.6	22.3	23.3
Income disclosures	0.0	0.0	0.2	4.7	0.0	0.1	0.3	11.4	0.0	0.1	0.4	16.2	16.8
Deferred tax	0.0	0.0	0.2	7.6	0.1	0.0	0.5	19.6	0.1	0.1	0.7	27.1	28.0
Valuation rules	0.1	0.0	0.2	3.7	0.1	0.0	0.4	6.1	0.1	0.1	0.6	9.8	10.6
Additional disclosures	-0.1	-0.1	-0.1	-3.4	-0.1	-0.1	-0.3	-4.2	-0.1	-0.1	-0.4	-7.6	-8.3
Other changes	0.1	0.0	0.2	5.9	0.1	0.0	0.4	5.1	0.1	0.1	0.6	11.1	11.9
TOTAL	0.2	0.1	0.8	23.3	0.3	0.3	1.9	55.2	0.4	0.4	2.7	78.5	82.1
IFRS for SMEs	0.0	0.0	0.2	8.5	0.0	0.0	0.4	15.1	0.1	0.1	0.5	23.6	24.3

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.4	14.2	0.0	0.1	0.9	34.9	0.0	0.1	1.2	49.1	50.5
Cash flow	0.0	0.0	0.4	17.3	0.0	0.0	0.6	25.5	0.0	0.1	1.0	42.8	43.8
Guarantees and commitments	0.0	0.0	0.1	3.1	0.0	0.0	0.1	5.4	0.0	0.0	0.2	8.5	8.7
Income disclosures	0.0	0.0	0.0	2.7	0.0	0.0	0.0	3.4	0.0	0.0	0.0	6.1	6.1
Deferred tax	0.0	0.0	0.1	5.2	0.0	0.0	0.1	9.3	0.0	0.0	0.2	14.5	14.7
Valuation rules	0.0	0.0	0.0	2.4	0.0	0.0	0.1	3.4	0.0	0.0	0.1	5.8	5.9
Additional disclosures	0.0	0.0	0.0	2.4	0.0	0.0	0.1	4.2	0.0	0.0	0.1	6.6	6.7
Other changes	0.0	0.0	0.0	3.6	0.0	0.0	0.1	4.1	0.0	0.0	0.1	7.7	7.9
TOTAL	0.0	0.1	1.1	50.8	0.0	0.1	1.9	90.2	0.1	0.2	3.0	141.0	144.3
IFRS for SMEs	0.0	0.1	0.2	7.2	0.0	0.1	0.4	20.0	0.1	0.2	0.6	27.2	28.1

*Italy***O****Basic data**

Cost rates per hour (€)	Internal	External
Italy	39.82	113.77

Number of companies	Large	Medium	Small	Micro	Total
Italy	5421	28116	95780	475126	604443

Italy

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Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	26.5	30.9	71.7	49.7	54.0	113.8	165.0	163.8	80.5	144.6	236.6	213.5
Cash flow	-16.5	-34.4	-72.2	-71.1	-5.1	-51.2	-122.6	-145.1	-21.6	-85.6	-194.8	-216.1
Guarantees and commitments	173.9	92.8	60.4	57.3	184.8	243.7	153.9	110.6	358.7	336.5	214.3	167.9
Income disclosures	79.6	53.1	54.4	35.7	72.8	122.3	91.6	86.0	152.5	175.4	145.9	121.7
Deferred tax	154.3	72.6	75.3	56.9	232.1	81.9	171.2	147.0	386.4	154.5	246.6	203.9
Valuation rules	191.2	63.6	54.2	27.9	301.0	47.8	145.6	45.5	492.3	111.3	199.8	73.4
Additional disclosures	-222.2	-112.9	-39.3	-25.6	-179.2	-128.0	-89.1	-31.9	-401.4	-240.9	-128.3	-57.5
Other changes	213.8	91.6	73.6	44.7	229.0	91.0	125.1	38.7	442.8	182.6	198.7	83.4
TOTAL	600.7	257.2	278.1	175.4	889.5	521.3	640.8	414.7	1490.2	778.5	918.8	590.1
IFRS for SMEs	102.7	75.3	55.7	63.7	122.3	76.8	119.5	113.8	225.0	152.1	175.2	177.5

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	83.2	55.7	133.4	107.0	10.8	113.8	290.1	262.1	94.0	169.5	423.5	369.2
Cash flow	38.3	54.5	138.5	130.0	21.5	75.8	200.7	191.5	59.8	130.2	339.2	321.5
Guarantees and commitments	4.5	20.1	29.4	22.9	0.0	35.8	28.0	41.0	4.5	55.9	57.4	63.9
Income disclosures	0.0	12.0	7.0	20.1	0.0	9.8	8.0	25.5	0.0	21.8	14.9	45.6
Deferred tax	0.0	17.2	25.7	39.3	0.0	0.0	39.1	69.6	0.0	17.2	64.8	108.9
Valuation rules	15.6	13.4	11.1	17.9	0.0	0.0	27.3	25.6	15.6	13.4	38.5	43.5
Additional disclosures	14.3	28.7	10.4	17.8	0.0	0.0	23.1	31.9	14.3	28.7	33.5	49.7
Other changes	0.0	10.0	14.0	27.1	0.0	5.7	30.0	30.9	0.0	15.6	44.1	58.0
TOTAL	156.0	211.5	369.5	382.1	32.3	240.9	646.3	678.1	188.3	452.3	1015.9	1060.2
IFRS for SMEs	85.6	110.7	69.7	54.2	171.2	245.7	151.3	150.2	256.8	356.5	221.0	204.3

Italy

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Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.1	0.9	6.9	23.6	0.3	3.2	15.8	77.8	0.4	4.1	22.7	101.5	128.6
Cash flow	-0.1	-1.0	-6.9	-33.8	0.0	-1.4	-11.7	-68.9	-0.1	-2.4	-18.7	-102.7	-123.9
Guarantees and commitments	0.9	2.6	5.8	27.2	1.0	6.9	14.7	52.5	1.9	9.5	20.5	79.8	111.7
Income disclosures	0.4	1.5	5.2	17.0	0.4	3.4	8.8	40.9	0.8	4.9	14.0	57.8	77.6
Deferred tax	0.8	2.0	7.2	27.0	1.3	2.3	16.4	69.8	2.1	4.3	23.6	96.9	126.9
Valuation rules	1.0	1.8	5.2	13.2	1.6	1.3	13.9	21.6	2.7	3.1	19.1	34.9	59.8
Additional disclosures	-1.2	-3.2	-3.8	-12.2	-1.0	-3.6	-8.5	-15.1	-2.2	-6.8	-12.3	-27.3	-48.6
Other changes	1.2	2.6	7.0	21.2	1.2	2.6	12.0	18.4	2.4	5.1	19.0	39.6	66.2
TOTAL	3.3	7.2	26.6	83.3	4.8	14.7	61.4	197.0	8.1	21.9	88.0	280.4	398.3
IFRS for SMEs	0.6	2.1	5.3	30.3	0.7	2.2	11.4	54.1	1.2	4.3	16.8	84.3	106.6

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.5	1.6	12.8	50.9	0.1	3.2	27.8	124.5	0.5	4.8	40.6	175.4	221.2
Cash flow	0.2	1.5	13.3	61.8	0.1	2.1	19.2	91.0	0.3	3.7	32.5	152.7	189.2
Guarantees and commitments	0.0	0.6	2.8	10.9	0.0	1.0	2.7	19.5	0.0	1.6	5.5	30.4	37.4
Income disclosures	0.0	0.3	0.7	9.5	0.0	0.3	0.8	12.1	0.0	0.6	1.4	21.6	23.7
Deferred tax	0.0	0.5	2.5	18.7	0.0	0.0	3.7	33.1	0.0	0.5	6.2	51.7	58.4
Valuation rules	0.1	0.4	1.1	8.5	0.0	0.0	2.6	12.2	0.1	0.4	3.7	20.7	24.8
Additional disclosures	0.1	0.8	1.0	8.5	0.0	0.0	2.2	15.1	0.1	0.8	3.2	23.6	27.7
Other changes	0.0	0.3	1.3	12.9	0.0	0.2	2.9	14.7	0.0	0.4	4.2	27.6	32.2
TOTAL	0.8	5.9	35.4	181.6	0.2	6.8	61.9	322.2	1.0	12.7	97.3	503.7	614.8
IFRS for SMEs	0.5	3.1	6.7	25.7	0.9	6.9	14.5	71.4	1.4	10.0	21.2	97.1	129.7

*Latvia***P****Basic data**

Cost rates per hour (€)	Internal	External
Latvia	4.77	13.64

Number of companies	Large	Medium	Small	Micro	Total
Latvia	367	2332	11046	39218	52963

*Latvia***P****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	3.2	3.7	8.6	6.0	6.5	13.6	19.8	19.6	9.7	17.3	28.4	25.6
Cash flow	-2.0	-4.1	-8.7	-8.5	-0.6	-6.1	-14.7	-17.4	-2.6	-10.3	-23.4	-25.9
Guarantees and commitments	20.8	11.1	7.2	6.9	22.1	29.2	18.4	13.3	43.0	40.3	25.7	20.1
Income disclosures	9.5	6.4	6.5	4.3	8.7	14.7	11.0	10.3	18.3	21.0	17.5	14.6
Deferred tax	18.5	8.7	9.0	6.8	27.8	9.8	20.5	17.6	46.3	18.5	29.6	24.4
Valuation rules	22.9	7.6	6.5	3.3	36.1	5.7	17.5	5.5	59.0	13.3	23.9	8.8
Additional disclosures	-26.6	-13.5	-4.7	-3.1	-21.5	-15.3	-10.7	-3.8	-48.1	-28.9	-15.4	-6.9
Other changes	25.6	11.0	8.8	5.4	27.4	10.9	15.0	4.6	53.1	21.9	23.8	10.0
TOTAL	72.0	30.8	33.3	21.0	106.6	62.5	76.8	49.7	178.6	93.3	110.1	70.7
IFRS for SMEs	12.3	9.0	6.7	7.6	14.7	9.2	14.3	13.6	27.0	18.2	21.0	21.3

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	10.0	6.7	16.0	12.8	1.3	13.6	34.8	31.4	11.3	20.3	50.8	44.2
Cash flow	4.6	6.5	16.6	15.6	2.6	9.1	24.1	22.9	7.2	15.6	40.7	38.5
Guarantees and commitments	0.5	2.4	3.5	2.7	0.0	4.3	3.4	4.9	0.5	6.7	6.9	7.7
Income disclosures	0.0	1.4	0.8	2.4	0.0	1.2	1.0	3.1	0.0	2.6	1.8	5.5
Deferred tax	0.0	2.1	3.1	4.7	0.0	0.0	4.7	8.3	0.0	2.1	7.8	13.1
Valuation rules	1.9	1.6	1.3	2.1	0.0	0.0	3.3	3.1	1.9	1.6	4.6	5.2
Additional disclosures	1.7	3.4	1.2	2.1	0.0	0.0	2.8	3.8	1.7	3.4	4.0	6.0
Other changes	0.0	1.2	1.7	3.2	0.0	0.7	3.6	3.7	0.0	1.9	5.3	7.0
TOTAL	18.7	25.3	44.3	45.8	3.9	28.9	77.5	81.3	22.6	54.2	121.8	127.1
IFRS for SMEs	10.3	13.3	8.4	6.5	20.5	29.5	18.1	18.0	30.8	42.7	26.5	24.5

Latvia

P

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.8	0.0	0.0	0.3	1.0	1.4
Cash flow	0.0	0.0	-0.1	-0.3	0.0	0.0	-0.2	-0.7	0.0	0.0	-0.3	-1.0	-1.3
Guarantees and commitments	0.0	0.0	0.1	0.3	0.0	0.1	0.2	0.5	0.0	0.1	0.3	0.8	1.2
Income disclosures	0.0	0.0	0.1	0.2	0.0	0.0	0.1	0.4	0.0	0.0	0.2	0.6	0.8
Deferred tax	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.7	0.0	0.0	0.3	1.0	1.3
Valuation rules	0.0	0.0	0.1	0.1	0.0	0.0	0.2	0.2	0.0	0.0	0.3	0.3	0.7
Additional disclosures	0.0	0.0	-0.1	-0.1	0.0	0.0	-0.1	-0.1	0.0	-0.1	-0.2	-0.3	-0.5
Other changes	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.2	0.0	0.1	0.3	0.4	0.7
TOTAL	0.0	0.1	0.4	0.8	0.0	0.1	0.8	1.9	0.1	0.2	1.2	2.8	4.3
IFRS for SMEs	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.5	0.0	0.0	0.2	0.8	1.1

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.2	0.5	0.0	0.0	0.4	1.2	0.0	0.0	0.6	1.7	2.3
Cash flow	0.0	0.0	0.2	0.6	0.0	0.0	0.3	0.9	0.0	0.0	0.4	1.5	2.0
Guarantees and commitments	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.4
Income disclosures	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.2
Deferred tax	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.5	0.6
Valuation rules	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.2	0.3
Additional disclosures	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.3
Other changes	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.3	0.3
TOTAL	0.0	0.1	0.5	1.8	0.0	0.1	0.9	3.2	0.0	0.1	1.3	5.0	6.5
IFRS for SMEs	0.0	0.0	0.1	0.3	0.0	0.1	0.2	0.7	0.0	0.1	0.3	1.0	1.4

Lithuania

Q

Basic data

Cost rates per hour (€)	Internal	External
Lithuania	4.76	13.60

Number of companies	Large	Medium	Small	Micro	Total
Lithuania	87	452	2319	11506	14364

*Lithuania***Q****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	3.2	3.7	8.6	5.9	6.5	13.6	19.7	19.6	9.6	17.3	28.3	25.5
Cash flow	-2.0	-4.1	-8.6	-8.5	-0.6	-6.1	-14.7	-17.3	-2.6	-10.2	-23.3	-25.8
Guarantees and commitments	20.8	11.1	7.2	6.9	22.1	29.1	18.4	13.2	42.9	40.2	25.6	20.1
Income disclosures	9.5	6.3	6.5	4.3	8.7	14.6	10.9	10.3	18.2	21.0	17.4	14.5
Deferred tax	18.5	8.7	9.0	6.8	27.7	9.8	20.5	17.6	46.2	18.5	29.5	24.4
Valuation rules	22.9	7.6	6.5	3.3	36.0	5.7	17.4	5.4	58.8	13.3	23.9	8.8
Additional disclosures	-26.6	-13.5	-4.7	-3.1	-21.4	-15.3	-10.6	-3.8	-48.0	-28.8	-15.3	-6.9
Other changes	25.6	10.9	8.8	5.3	27.4	10.9	15.0	4.6	52.9	21.8	23.8	10.0
TOTAL	71.8	30.8	33.2	21.0	106.3	62.3	76.6	49.6	178.1	93.1	109.8	70.5
IFRS for SMEs	12.3	9.0	6.7	7.6	14.6	9.2	14.3	13.6	26.9	18.2	20.9	21.2

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	9.9	6.7	15.9	12.8	1.3	13.6	34.7	31.3	11.2	20.3	50.6	44.1
Cash flow	4.6	6.5	16.6	15.5	2.6	9.1	24.0	22.9	7.2	15.6	40.6	38.4
Guarantees and commitments	0.5	2.4	3.5	2.7	0.0	4.3	3.3	4.9	0.5	6.7	6.9	7.6
Income disclosures	0.0	1.4	0.8	2.4	0.0	1.2	1.0	3.0	0.0	2.6	1.8	5.4
Deferred tax	0.0	2.1	3.1	4.7	0.0	0.0	4.7	8.3	0.0	2.1	7.7	13.0
Valuation rules	1.9	1.6	1.3	2.1	0.0	0.0	3.3	3.1	1.9	1.6	4.6	5.2
Additional disclosures	1.7	3.4	1.2	2.1	0.0	0.0	2.8	3.8	1.7	3.4	4.0	5.9
Other changes	0.0	1.2	1.7	3.2	0.0	0.7	3.6	3.7	0.0	1.9	5.3	6.9
TOTAL	18.6	25.3	44.2	45.7	3.9	28.8	77.3	81.1	22.5	54.1	121.4	126.7
IFRS for SMEs	10.2	13.2	8.3	6.5	20.5	29.4	18.1	18.0	30.7	42.6	26.4	24.4

Lithuania

Q

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.4
Cash flow	0.0	0.0	0.0	-0.1	0.0	0.0	0.0	-0.2	0.0	0.0	-0.1	-0.3	-0.4
Guarantees and commitments	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.2	0.3
Income disclosures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.2
Deferred tax	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.4
Valuation rules	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.2
Additional disclosures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	-0.1
Other changes	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.2
TOTAL	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.6	0.0	0.0	0.3	0.8	1.1
IFRS for SMEs	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.2	0.3

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.5	0.6
Cash flow	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.4	0.5
Guarantees and commitments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.1
Income disclosures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Deferred tax	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.2
Valuation rules	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Additional disclosures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Other changes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
TOTAL	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.9	0.0	0.0	0.3	1.5	1.8
IFRS for SMEs	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.4

*Luxembourg***R****Basic data**

Cost rates per hour (€)	Internal	External
Luxembourg	34.69	99.11

Number of companies	Large	Medium	Small	Micro	Total
Luxembourg	124	645	3310	16420	20499

*Luxembourg***R**

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	23.1	26.9	62.4	43.3	47.1	99.1	143.7	142.7	70.1	126.0	206.2	186.0
Cash flow	-14.4	-30.0	-62.9	-61.9	-4.5	-44.6	-106.8	-126.4	-18.8	-74.6	-169.7	-188.3
Guarantees and commitments	151.5	80.9	52.6	50.0	161.0	212.3	134.1	96.3	312.5	293.2	186.7	146.3
Income disclosures	69.4	46.2	47.4	31.1	63.4	106.5	79.8	74.9	132.8	152.8	127.1	106.0
Deferred tax	134.5	63.3	65.6	49.5	202.2	71.4	149.2	128.1	336.7	134.6	214.8	177.6
Valuation rules	166.6	55.4	47.2	24.3	262.3	41.6	126.9	39.6	428.8	97.0	174.0	63.9
Additional disclosures	-193.6	-98.3	-34.2	-22.3	-156.1	-111.5	-77.6	-27.8	-349.7	-209.8	-111.8	-50.1
Other changes	186.2	79.8	64.1	38.9	199.5	79.3	109.0	33.7	385.7	159.1	173.1	72.6
TOTAL	523.3	224.1	242.2	152.8	774.9	454.1	558.2	361.3	1298.2	678.2	800.4	514.1
IFRS for SMEs	89.5	65.6	48.6	55.5	106.5	66.9	104.1	99.1	196.0	132.5	152.6	154.6

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	72.5	48.6	116.2	93.2	9.4	99.1	252.7	228.4	81.9	147.7	369.0	321.6
Cash flow	33.4	47.5	120.7	113.2	18.7	66.0	174.8	166.8	52.1	113.5	295.5	280.0
Guarantees and commitments	3.9	17.5	25.6	20.0	0.0	31.2	24.4	35.7	3.9	48.7	50.0	55.7
Income disclosures	0.0	10.4	6.1	17.5	0.0	8.5	6.9	22.2	0.0	19.0	13.0	39.7
Deferred tax	0.0	15.0	22.4	34.2	0.0	0.0	34.1	60.7	0.0	15.0	56.5	94.9
Valuation rules	13.6	11.7	9.7	15.6	0.0	0.0	23.8	22.3	13.6	11.7	33.5	37.9
Additional disclosures	12.5	25.0	9.1	15.5	0.0	0.0	20.1	27.8	12.5	25.0	29.2	43.3
Other changes	0.0	8.7	12.2	23.6	0.0	5.0	26.2	27.0	0.0	13.6	38.4	50.5
TOTAL	135.9	184.2	321.9	332.9	28.1	209.8	563.1	590.7	164.0	394.1	885.0	923.6
IFRS for SMEs	74.6	96.5	60.7	47.2	149.2	214.1	131.8	130.8	223.7	310.6	192.5	178.0

*Luxembourg***R**

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.2	0.7	0.0	0.1	0.5	2.3	0.0	0.1	0.7	3.1	3.8
Cash flow	0.0	0.0	-0.2	-1.0	0.0	0.0	-0.4	-2.1	0.0	0.0	-0.6	-3.1	-3.7
Guarantees and commitments	0.0	0.1	0.2	0.8	0.0	0.1	0.4	1.6	0.0	0.2	0.6	2.4	3.2
Income disclosures	0.0	0.0	0.2	0.5	0.0	0.1	0.3	1.2	0.0	0.1	0.4	1.7	2.3
Deferred tax	0.0	0.0	0.2	0.8	0.0	0.0	0.5	2.1	0.0	0.1	0.7	2.9	3.8
Valuation rules	0.0	0.0	0.2	0.4	0.0	0.0	0.4	0.7	0.1	0.1	0.6	1.0	1.7
Additional disclosures	0.0	-0.1	-0.1	-0.4	0.0	-0.1	-0.3	-0.5	0.0	-0.1	-0.4	-0.8	-1.4
Other changes	0.0	0.1	0.2	0.6	0.0	0.1	0.4	0.6	0.0	0.1	0.6	1.2	1.9
TOTAL	0.1	0.1	0.8	2.5	0.1	0.3	1.8	5.9	0.2	0.4	2.6	8.4	11.7
IFRS for SMEs	0.0	0.0	0.2	0.9	0.0	0.0	0.3	1.6	0.0	0.1	0.5	2.5	3.2

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.4	1.5	0.0	0.1	0.8	3.7	0.0	0.1	1.2	5.3	6.6
Cash flow	0.0	0.0	0.4	1.9	0.0	0.0	0.6	2.7	0.0	0.1	1.0	4.6	5.7
Guarantees and commitments	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.6	0.0	0.0	0.2	0.9	1.1
Income disclosures	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.7	0.7
Deferred tax	0.0	0.0	0.1	0.6	0.0	0.0	0.1	1.0	0.0	0.0	0.2	1.6	1.8
Valuation rules	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.6	0.7
Additional disclosures	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.5	0.0	0.0	0.1	0.7	0.8
Other changes	0.0	0.0	0.0	0.4	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.8	1.0
TOTAL	0.0	0.1	1.1	5.5	0.0	0.1	1.9	9.7	0.0	0.3	2.9	15.2	18.4
IFRS for SMEs	0.0	0.1	0.2	0.8	0.0	0.1	0.4	2.1	0.0	0.2	0.6	2.9	3.8

*Malta***S****Basic data**

Cost rates per hour (€)	Internal	External
Malta	11.03	31.52

Number of companies	Large	Medium	Small	Micro	Total
Malta	19	96	4175	20710	25000

*Malta***S****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	7.3	8.6	19.9	13.8	15.0	31.5	45.7	45.4	22.3	40.1	65.6	59.2
Cash flow	-4.6	-9.5	-20.0	-19.7	-1.4	-14.2	-34.0	-40.2	-6.0	-23.7	-54.0	-59.9
Guarantees and commitments	48.2	25.7	16.7	15.9	51.2	67.5	42.7	30.6	99.4	93.2	59.4	46.5
Income disclosures	22.1	14.7	15.1	9.9	20.2	33.9	25.4	23.8	42.2	48.6	40.4	33.7
Deferred tax	42.8	20.1	20.9	15.8	64.3	22.7	47.4	40.7	107.1	42.8	68.3	56.5
Valuation rules	53.0	17.6	15.0	7.7	83.4	13.2	40.4	12.6	136.4	30.8	55.4	20.3
Additional disclosures	-61.6	-31.3	-10.9	-7.1	-49.7	-35.5	-24.7	-8.8	-111.2	-66.7	-35.6	-15.9
Other changes	59.2	25.4	20.4	12.4	63.5	25.2	34.7	10.7	122.7	50.6	55.1	23.1
TOTAL	166.4	71.3	77.0	48.6	246.5	144.4	177.5	114.9	412.9	215.7	254.6	163.5
IFRS for SMEs	28.5	20.9	15.4	17.7	33.9	21.3	33.1	31.5	62.4	42.1	48.5	49.2

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	23.1	15.4	37.0	29.7	3.0	31.5	80.4	72.6	26.1	47.0	117.3	102.3
Cash flow	10.6	15.1	38.4	36.0	6.0	21.0	55.6	53.1	16.6	36.1	94.0	89.1
Guarantees and commitments	1.2	5.6	8.1	6.4	0.0	9.9	7.8	11.3	1.2	15.5	15.9	17.7
Income disclosures	0.0	3.3	1.9	5.6	0.0	2.7	2.2	7.1	0.0	6.0	4.1	12.6
Deferred tax	0.0	4.8	7.1	10.9	0.0	0.0	10.8	19.3	0.0	4.8	18.0	30.2
Valuation rules	4.3	3.7	3.1	5.0	0.0	0.0	7.6	7.1	4.3	3.7	10.7	12.1
Additional disclosures	4.0	7.9	2.9	4.9	0.0	0.0	6.4	8.8	4.0	7.9	9.3	13.8
Other changes	0.0	2.8	3.9	7.5	0.0	1.6	8.3	8.6	0.0	4.3	12.2	16.1
TOTAL	43.2	58.6	102.4	105.9	9.0	66.7	179.1	187.9	52.2	125.3	281.5	293.8
IFRS for SMEs	23.7	30.7	19.3	15.0	47.4	68.1	41.9	41.6	71.2	98.8	61.2	56.6

*Malta***S**

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.9	0.0	0.0	0.3	1.2	1.5
Cash flow	0.0	0.0	-0.1	-0.4	0.0	0.0	-0.1	-0.8	0.0	0.0	-0.2	-1.2	-1.5
Guarantees and commitments	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.6	0.0	0.0	0.2	1.0	1.2
Income disclosures	0.0	0.0	0.1	0.2	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.7	0.9
Deferred tax	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.8	0.0	0.0	0.3	1.2	1.5
Valuation rules	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.3	0.0	0.0	0.2	0.4	0.7
Additional disclosures	0.0	0.0	0.0	-0.1	0.0	0.0	-0.1	-0.2	0.0	0.0	-0.1	-0.3	-0.5
Other changes	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.5	0.7
TOTAL	0.0	0.0	0.3	1.0	0.0	0.0	0.7	2.4	0.0	0.0	1.1	3.4	4.5
IFRS for SMEs	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.7	0.0	0.0	0.2	1.0	1.2

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.2	0.6	0.0	0.0	0.3	1.5	0.0	0.0	0.5	2.1	2.6
Cash flow	0.0	0.0	0.2	0.7	0.0	0.0	0.2	1.1	0.0	0.0	0.4	1.8	2.2
Guarantees and commitments	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.4	0.4
Income disclosures	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.3	0.3
Deferred tax	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.4	0.0	0.0	0.1	0.6	0.7
Valuation rules	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.3
Additional disclosures	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3	0.3
Other changes	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.4
TOTAL	0.0	0.0	0.4	2.2	0.0	0.0	0.7	3.9	0.0	0.0	1.2	6.1	7.3
IFRS for SMEs	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.9	0.0	0.0	0.3	1.2	1.4

*Netherlands***T****Basic data**

Cost rates per hour (€)	Internal	External
Netherlands	28.57	81.62

Number of companies	Large	Medium	Small	Micro	Total
Netherlands	4124	43543	24459	121334	193460

*Netherlands***T****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	19.0	22.1	51.4	35.7	38.8	81.6	118.4	117.5	57.8	103.8	169.8	153.2
Cash flow	-11.8	-24.7	-51.8	-51.0	-3.7	-36.7	-88.0	-104.1	-15.5	-61.4	-139.8	-155.1
Guarantees and commitments	124.8	66.6	43.3	41.1	132.6	174.8	110.4	79.3	257.3	241.4	153.8	120.5
Income disclosures	57.1	38.1	39.0	25.6	52.2	87.7	65.7	61.7	109.4	125.8	104.7	87.3
Deferred tax	110.7	52.1	54.1	40.8	166.5	58.8	122.8	105.5	277.2	110.9	176.9	146.3
Valuation rules	137.2	45.6	38.9	20.0	216.0	34.3	104.5	32.6	353.2	79.9	143.3	52.6
Additional disclosures	-159.4	-81.0	-28.2	-18.4	-128.6	-91.8	-63.9	-22.9	-288.0	-172.8	-92.1	-41.3
Other changes	153.4	65.7	52.8	32.1	164.3	65.3	89.8	27.8	317.7	131.0	142.6	59.8
TOTAL	431.0	184.6	199.5	125.8	638.1	374.0	459.7	297.5	1069.1	558.6	659.2	423.4
IFRS for SMEs	73.7	54.0	40.0	45.7	87.7	55.1	85.7	81.6	161.5	109.1	125.7	127.3

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	59.7	40.0	95.7	76.8	7.8	81.6	208.1	188.1	67.5	121.6	303.8	264.9
Cash flow	27.5	39.1	99.4	93.2	15.4	54.4	144.0	137.4	42.9	93.4	243.4	230.6
Guarantees and commitments	3.2	14.4	21.1	16.5	0.0	25.7	20.1	29.4	3.2	40.1	41.2	45.8
Income disclosures	0.0	8.6	5.0	14.4	0.0	7.0	5.7	18.3	0.0	15.6	10.7	32.7
Deferred tax	0.0	12.3	18.4	28.2	0.0	0.0	28.1	50.0	0.0	12.3	46.5	78.1
Valuation rules	11.2	9.6	8.0	12.9	0.0	0.0	19.6	18.4	11.2	9.6	27.6	31.2
Additional disclosures	10.3	20.6	7.5	12.8	0.0	0.0	16.6	22.9	10.3	20.6	24.0	35.7
Other changes	0.0	7.1	10.1	19.4	0.0	4.1	21.5	22.2	0.0	11.2	31.6	41.6
TOTAL	111.9	151.7	265.1	274.1	23.2	172.8	463.7	486.5	135.1	324.5	728.8	760.6
IFRS for SMEs	61.4	79.4	50.0	38.9	122.8	176.3	108.6	107.7	184.3	255.8	158.6	146.6

Netherlands

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Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.1	1.0	1.3	4.3	0.2	3.6	2.9	14.3	0.2	4.5	4.2	18.6	27.5
Cash flow	0.0	-1.1	-1.3	-6.2	0.0	-1.6	-2.2	-12.6	-0.1	-2.7	-3.4	-18.8	-25.0
Guarantees and commitments	0.5	2.9	1.1	5.0	0.5	7.6	2.7	9.6	1.1	10.5	3.8	14.6	30.0
Income disclosures	0.2	1.7	1.0	3.1	0.2	3.8	1.6	7.5	0.5	5.5	2.6	10.6	19.1
Deferred tax	0.5	2.3	1.3	4.9	0.7	2.6	3.0	12.8	1.1	4.8	4.3	17.7	28.0
Valuation rules	0.6	2.0	1.0	2.4	0.9	1.5	2.6	4.0	1.5	3.5	3.5	6.4	14.8
Additional disclosures	-0.7	-3.5	-0.7	-2.2	-0.5	-4.0	-1.6	-2.8	-1.2	-7.5	-2.3	-5.0	-16.0
Other changes	0.6	2.9	1.3	3.9	0.7	2.8	2.2	3.4	1.3	5.7	3.5	7.3	17.8
TOTAL	1.8	8.0	4.9	15.3	2.6	16.3	11.2	36.1	4.4	24.3	16.1	51.4	96.2
IFRS for SMEs	0.3	2.4	1.0	5.5	0.4	2.4	2.1	9.9	0.7	4.8	3.1	15.4	23.9

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.2	1.7	2.3	9.3	0.0	3.6	5.1	22.8	0.3	5.3	7.4	32.1	45.1
Cash flow	0.1	1.7	2.4	11.3	0.1	2.4	3.5	16.7	0.2	4.1	6.0	28.0	38.2
Guarantees and commitments	0.0	0.6	0.5	2.0	0.0	1.1	0.5	3.6	0.0	1.7	1.0	5.6	8.3
Income disclosures	0.0	0.4	0.1	1.7	0.0	0.3	0.1	2.2	0.0	0.7	0.3	4.0	4.9
Deferred tax	0.0	0.5	0.5	3.4	0.0	0.0	0.7	6.1	0.0	0.5	1.1	9.5	11.2
Valuation rules	0.0	0.4	0.2	1.6	0.0	0.0	0.5	2.2	0.0	0.4	0.7	3.8	4.9
Additional disclosures	0.0	0.9	0.2	1.6	0.0	0.0	0.4	2.8	0.0	0.9	0.6	4.3	5.9
Other changes	0.0	0.3	0.2	2.4	0.0	0.2	0.5	2.7	0.0	0.5	0.8	5.1	6.3
TOTAL	0.5	6.6	6.5	33.3	0.1	7.5	11.3	59.0	0.6	14.1	17.8	92.3	124.8
IFRS for SMEs	0.3	3.5	1.2	4.7	0.5	7.7	2.7	13.1	0.8	11.1	3.9	17.8	33.6

Poland

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Basic data

Cost rates per hour (€)	Internal	External
Poland	7.69	21.97

Number of companies	Large	Medium	Small	Micro	Total
Poland	2447	14635	31909	114658	163649

*Poland***U****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	5.1	6.0	13.8	9.6	10.4	22.0	31.9	31.6	15.6	27.9	45.7	41.2
Cash flow	-3.2	-6.6	-13.9	-13.7	-1.0	-9.9	-23.7	-28.0	-4.2	-16.5	-37.6	-41.7
Guarantees and commitments	33.6	17.9	11.7	11.1	35.7	47.1	29.7	21.4	69.3	65.0	41.4	32.4
Income disclosures	15.4	10.3	10.5	6.9	14.1	23.6	17.7	16.6	29.4	33.9	28.2	23.5
Deferred tax	29.8	14.0	14.6	11.0	44.8	15.8	33.1	28.4	74.6	29.8	47.6	39.4
Valuation rules	36.9	12.3	10.5	5.4	58.1	9.2	28.1	8.8	95.1	21.5	38.6	14.2
Additional disclosures	-42.9	-21.8	-7.6	-5.0	-34.6	-24.7	-17.2	-6.2	-77.5	-46.5	-24.8	-11.1
Other changes	41.3	17.7	14.2	8.6	44.2	17.6	24.2	7.5	85.5	35.3	38.4	16.1
TOTAL	116.0	49.7	53.7	33.9	171.8	100.7	123.7	80.1	287.8	150.4	177.4	114.0
IFRS for SMEs	19.8	14.5	10.8	12.3	23.6	14.8	23.1	22.0	43.5	29.4	33.8	34.3

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	16.1	10.8	25.8	20.7	2.1	22.0	56.0	50.6	18.2	32.7	81.8	71.3
Cash flow	7.4	10.5	26.8	25.1	4.2	14.6	38.8	37.0	11.6	25.2	65.5	62.1
Guarantees and commitments	0.9	3.9	5.7	4.4	0.0	6.9	5.4	7.9	0.9	10.8	11.1	12.3
Income disclosures	0.0	2.3	1.3	3.9	0.0	1.9	1.5	4.9	0.0	4.2	2.9	8.8
Deferred tax	0.0	3.3	5.0	7.6	0.0	0.0	7.6	13.4	0.0	3.3	12.5	21.0
Valuation rules	3.0	2.6	2.2	3.5	0.0	0.0	5.3	4.9	3.0	2.6	7.4	8.4
Additional disclosures	2.8	5.5	2.0	3.4	0.0	0.0	4.5	6.2	2.8	5.5	6.5	9.6
Other changes	0.0	1.9	2.7	5.2	0.0	1.1	5.8	6.0	0.0	3.0	8.5	11.2
TOTAL	30.1	40.8	71.4	73.8	6.2	46.5	124.8	131.0	36.4	87.4	196.2	204.8
IFRS for SMEs	16.5	21.4	13.5	10.5	33.1	47.5	29.2	29.0	49.6	68.8	42.7	39.5

Poland

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Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	0.4	1.1	0.0	0.3	1.0	3.6	0.0	0.4	1.5	4.7	6.6
Cash flow	0.0	-0.1	-0.4	-1.6	0.0	-0.1	-0.8	-3.2	0.0	-0.2	-1.2	-4.8	-6.2
Guarantees and commitments	0.1	0.3	0.4	1.3	0.1	0.7	0.9	2.4	0.2	1.0	1.3	3.7	6.2
Income disclosures	0.0	0.2	0.3	0.8	0.0	0.3	0.6	1.9	0.1	0.5	0.9	2.7	4.2
Deferred tax	0.1	0.2	0.5	1.3	0.1	0.2	1.1	3.3	0.2	0.4	1.5	4.5	6.7
Valuation rules	0.1	0.2	0.3	0.6	0.1	0.1	0.9	1.0	0.2	0.3	1.2	1.6	3.4
Additional disclosures	-0.1	-0.3	-0.2	-0.6	-0.1	-0.4	-0.5	-0.7	-0.2	-0.7	-0.8	-1.3	-2.9
Other changes	0.1	0.3	0.5	1.0	0.1	0.3	0.8	0.9	0.2	0.5	1.2	1.8	3.8
TOTAL	0.3	0.7	1.7	3.9	0.4	1.5	3.9	9.2	0.7	2.2	5.7	13.1	21.6
IFRS for SMEs	0.0	0.2	0.3	1.4	0.1	0.2	0.7	2.5	0.1	0.4	1.1	3.9	5.5

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.2	0.8	2.4	0.0	0.3	1.8	5.8	0.0	0.5	2.6	8.2	11.3
Cash flow	0.0	0.2	0.9	2.9	0.0	0.2	1.2	4.2	0.0	0.4	2.1	7.1	9.6
Guarantees and commitments	0.0	0.1	0.2	0.5	0.0	0.1	0.2	0.9	0.0	0.2	0.4	1.4	1.9
Income disclosures	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.6	0.0	0.1	0.1	1.0	1.2
Deferred tax	0.0	0.0	0.2	0.9	0.0	0.0	0.2	1.5	0.0	0.0	0.4	2.4	2.9
Valuation rules	0.0	0.0	0.1	0.4	0.0	0.0	0.2	0.6	0.0	0.0	0.2	1.0	1.2
Additional disclosures	0.0	0.1	0.1	0.4	0.0	0.0	0.1	0.7	0.0	0.1	0.2	1.1	1.4
Other changes	0.0	0.0	0.1	0.6	0.0	0.0	0.2	0.7	0.0	0.0	0.3	1.3	1.6
TOTAL	0.1	0.6	2.3	8.5	0.0	0.7	4.0	15.0	0.1	1.3	6.3	23.5	31.1
IFRS for SMEs	0.0	0.3	0.4	1.2	0.1	0.7	0.9	3.3	0.1	1.0	1.4	4.5	7.0

Portugal

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Basic data

Cost rates per hour (€)	Internal	External
Portugal	14.42	41.20

Number of companies	Large	Medium	Small	Micro	Total
Portugal	903	6072	42097	367297	416369

Portugal

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Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	9.6	11.2	26.0	18.0	19.6	41.2	59.7	59.3	29.2	52.4	85.7	77.3
Cash flow	-6.0	-12.5	-26.1	-25.7	-1.9	-18.5	-44.4	-52.5	-7.8	-31.0	-70.6	-78.3
Guarantees and commitments	63.0	33.6	21.9	20.8	66.9	88.2	55.7	40.0	129.9	121.9	77.6	60.8
Income disclosures	28.8	19.2	19.7	12.9	26.4	44.3	33.2	31.1	55.2	63.5	52.8	44.1
Deferred tax	55.9	26.3	27.3	20.6	84.0	29.7	62.0	53.2	139.9	56.0	89.3	73.8
Valuation rules	69.2	23.0	19.6	10.1	109.0	17.3	52.7	16.5	178.2	40.3	72.3	26.6
Additional disclosures	-80.5	-40.9	-14.2	-9.3	-64.9	-46.3	-32.3	-11.5	-145.3	-87.2	-46.5	-20.8
Other changes	77.4	33.2	26.6	16.2	82.9	33.0	45.3	14.0	160.3	66.1	72.0	30.2
TOTAL	217.5	93.1	100.7	63.5	322.1	188.8	232.0	150.2	539.6	281.9	332.7	213.7
IFRS for SMEs	37.2	27.3	20.2	23.1	44.3	27.8	43.3	41.2	81.5	55.1	63.4	64.3

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	30.1	20.2	48.3	38.8	3.9	41.2	105.1	94.9	34.0	61.4	153.4	133.7
Cash flow	13.9	19.7	50.2	47.1	7.8	27.4	72.7	69.3	21.7	47.2	122.8	116.4
Guarantees and commitments	1.6	7.3	10.6	8.3	0.0	13.0	10.1	14.8	1.6	20.2	20.8	23.1
Income disclosures	0.0	4.3	2.5	7.3	0.0	3.5	2.9	9.2	0.0	7.9	5.4	16.5
Deferred tax	0.0	6.2	9.3	14.2	0.0	0.0	14.2	25.2	0.0	6.2	23.5	39.4
Valuation rules	5.7	4.8	4.0	6.5	0.0	0.0	9.9	9.3	5.7	4.8	13.9	15.8
Additional disclosures	5.2	10.4	3.8	6.5	0.0	0.0	8.4	11.5	5.2	10.4	12.1	18.0
Other changes	0.0	3.6	5.1	9.8	0.0	2.1	10.9	11.2	0.0	5.7	16.0	21.0
TOTAL	56.5	76.6	133.8	138.4	11.7	87.2	234.0	245.5	68.2	163.8	367.9	383.9
IFRS for SMEs	31.0	40.1	25.2	19.6	62.0	89.0	54.8	54.4	93.0	129.1	80.0	74.0

Portugal



Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	1.1	6.6	0.0	0.3	2.5	21.8	0.0	0.3	3.6	28.4	32.4
Cash flow	0.0	-0.1	-1.1	-9.5	0.0	-0.1	-1.9	-19.3	0.0	-0.2	-3.0	-28.7	-31.9
Guarantees and commitments	0.1	0.2	0.9	7.6	0.1	0.5	2.3	14.7	0.1	0.7	3.3	22.3	26.5
Income disclosures	0.0	0.1	0.8	4.7	0.0	0.3	1.4	11.4	0.0	0.4	2.2	16.2	18.8
Deferred tax	0.1	0.2	1.1	7.6	0.1	0.2	2.6	19.6	0.1	0.3	3.8	27.1	31.3
Valuation rules	0.1	0.1	0.8	3.7	0.1	0.1	2.2	6.1	0.2	0.2	3.0	9.8	13.2
Additional disclosures	-0.1	-0.2	-0.6	-3.4	-0.1	-0.3	-1.4	-4.2	-0.1	-0.5	-2.0	-7.6	-10.3
Other changes	0.1	0.2	1.1	5.9	0.1	0.2	1.9	5.1	0.1	0.4	3.0	11.1	14.7
TOTAL	0.2	0.6	4.2	23.3	0.3	1.1	9.8	55.2	0.5	1.7	14.0	78.5	94.7
IFRS for SMEs	0.0	0.2	0.8	8.5	0.0	0.2	1.8	15.1	0.1	0.3	2.7	23.6	26.7

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	2.0	14.2	0.0	0.3	4.4	34.9	0.0	0.4	6.5	49.1	56.0
Cash flow	0.0	0.1	2.1	17.3	0.0	0.2	3.1	25.5	0.0	0.3	5.2	42.8	48.2
Guarantees and commitments	0.0	0.0	0.4	3.1	0.0	0.1	0.4	5.4	0.0	0.1	0.9	8.5	9.5
Income disclosures	0.0	0.0	0.1	2.7	0.0	0.0	0.1	3.4	0.0	0.0	0.2	6.1	6.3
Deferred tax	0.0	0.0	0.4	5.2	0.0	0.0	0.6	9.3	0.0	0.0	1.0	14.5	15.5
Valuation rules	0.0	0.0	0.2	2.4	0.0	0.0	0.4	3.4	0.0	0.0	0.6	5.8	6.4
Additional disclosures	0.0	0.1	0.2	2.4	0.0	0.0	0.4	4.2	0.0	0.1	0.5	6.6	7.2
Other changes	0.0	0.0	0.2	3.6	0.0	0.0	0.5	4.1	0.0	0.0	0.7	7.7	8.4
TOTAL	0.1	0.5	5.6	50.8	0.0	0.5	9.9	90.2	0.1	1.0	15.5	141.0	157.5
IFRS for SMEs	0.0	0.2	1.1	7.2	0.1	0.5	2.3	20.0	0.1	0.8	3.4	27.2	31.4

*Romania***W****Basic data**

Cost rates per hour (€)	Internal	External
Romania	4.79	13.69

Number of companies	Large	Medium	Small	Micro	Total
Romania	359	1862	9555	47397	59173

Romania

W

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	3.2	3.7	8.6	6.0	6.5	13.7	19.8	19.7	9.7	17.4	28.5	25.7
Cash flow	-2.0	-4.1	-8.7	-8.6	-0.6	-6.2	-14.8	-17.4	-2.6	-10.3	-23.4	-26.0
Guarantees and commitments	20.9	11.2	7.3	6.9	22.2	29.3	18.5	13.3	43.1	40.5	25.8	20.2
Income disclosures	9.6	6.4	6.5	4.3	8.8	14.7	11.0	10.3	18.3	21.1	17.6	14.6
Deferred tax	18.6	8.7	9.1	6.8	27.9	9.9	20.6	17.7	46.5	18.6	29.7	24.5
Valuation rules	23.0	7.6	6.5	3.4	36.2	5.7	17.5	5.5	59.2	13.4	24.0	8.8
Additional disclosures	-26.7	-13.6	-4.7	-3.1	-21.6	-15.4	-10.7	-3.8	-48.3	-29.0	-15.4	-6.9
Other changes	25.7	11.0	8.9	5.4	27.5	10.9	15.1	4.7	53.3	22.0	23.9	10.0
TOTAL	72.3	30.9	33.4	21.1	107.0	62.7	77.1	49.9	179.3	93.7	110.5	71.0
IFRS for SMEs	12.4	9.1	6.7	7.7	14.7	9.2	14.4	13.7	27.1	18.3	21.1	21.4

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	10.0	6.7	16.0	12.9	1.3	13.7	34.9	31.5	11.3	20.4	50.9	44.4
Cash flow	4.6	6.6	16.7	15.6	2.6	9.1	24.1	23.0	7.2	15.7	40.8	38.7
Guarantees and commitments	0.5	2.4	3.5	2.8	0.0	4.3	3.4	4.9	0.5	6.7	6.9	7.7
Income disclosures	0.0	1.4	0.8	2.4	0.0	1.2	1.0	3.1	0.0	2.6	1.8	5.5
Deferred tax	0.0	2.1	3.1	4.7	0.0	0.0	4.7	8.4	0.0	2.1	7.8	13.1
Valuation rules	1.9	1.6	1.3	2.2	0.0	0.0	3.3	3.1	1.9	1.6	4.6	5.2
Additional disclosures	1.7	3.4	1.3	2.1	0.0	0.0	2.8	3.8	1.7	3.4	4.0	6.0
Other changes	0.0	1.2	1.7	3.3	0.0	0.7	3.6	3.7	0.0	1.9	5.3	7.0
TOTAL	18.8	25.4	44.5	46.0	3.9	29.0	77.8	81.6	22.6	54.4	122.2	127.5
IFRS for SMEs	10.3	13.3	8.4	6.5	20.6	29.6	18.2	18.1	30.9	42.9	26.6	24.6

Romania

W

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.9	0.0	0.0	0.3	1.2	1.5
Cash flow	0.0	0.0	-0.1	-0.4	0.0	0.0	-0.1	-0.8	0.0	0.0	-0.2	-1.2	-1.5
Guarantees and commitments	0.0	0.0	0.1	0.3	0.0	0.1	0.2	0.6	0.0	0.1	0.2	1.0	1.3
Income disclosures	0.0	0.0	0.1	0.2	0.0	0.0	0.1	0.5	0.0	0.0	0.2	0.7	0.9
Deferred tax	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.8	0.0	0.0	0.3	1.2	1.5
Valuation rules	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.3	0.0	0.0	0.2	0.4	0.7
Additional disclosures	0.0	0.0	0.0	-0.1	0.0	0.0	-0.1	-0.2	0.0	-0.1	-0.1	-0.3	-0.5
Other changes	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.5	0.8
TOTAL	0.0	0.1	0.3	1.0	0.0	0.1	0.7	2.4	0.1	0.2	1.1	3.4	4.7
IFRS for SMEs	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.6	0.0	0.0	0.2	1.0	1.3

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.2	0.6	0.0	0.0	0.3	1.5	0.0	0.0	0.5	2.1	2.6
Cash flow	0.0	0.0	0.2	0.7	0.0	0.0	0.2	1.1	0.0	0.0	0.4	1.8	2.3
Guarantees and commitments	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.4	0.4
Income disclosures	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.3	0.3
Deferred tax	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.4	0.0	0.0	0.1	0.6	0.7
Valuation rules	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.3
Additional disclosures	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3	0.3
Other changes	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.4
TOTAL	0.0	0.0	0.4	2.2	0.0	0.1	0.7	3.9	0.0	0.1	1.2	6.0	7.3
IFRS for SMEs	0.0	0.0	0.1	0.3	0.0	0.1	0.2	0.9	0.0	0.1	0.3	1.2	1.5

*Slovakia***X****Basic data**

Cost rates per hour (€)	Internal	External
Slovakia	3.98	11.36

Number of companies	Large	Medium	Small	Micro	Total
Slovakia	549	2467	12025	72097	87138

Slovakia

X

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	2.6	3.1	7.2	5.0	5.4	11.4	16.5	16.4	8.0	14.4	23.6	21.3
Cash flow	-1.6	-3.4	-7.2	-7.1	-0.5	-5.1	-12.2	-14.5	-2.2	-8.5	-19.5	-21.6
Guarantees and commitments	17.4	9.3	6.0	5.7	18.4	24.3	15.4	11.0	35.8	33.6	21.4	16.8
Income disclosures	8.0	5.3	5.4	3.6	7.3	12.2	9.1	8.6	15.2	17.5	14.6	12.1
Deferred tax	15.4	7.3	7.5	5.7	23.2	8.2	17.1	14.7	38.6	15.4	24.6	20.4
Valuation rules	19.1	6.3	5.4	2.8	30.1	4.8	14.5	4.5	49.1	11.1	19.9	7.3
Additional disclosures	-22.2	-11.3	-3.9	-2.6	-17.9	-12.8	-8.9	-3.2	-40.1	-24.0	-12.8	-5.7
Other changes	21.3	9.1	7.3	4.5	22.9	9.1	12.5	3.9	44.2	18.2	19.8	8.3
TOTAL	60.0	25.7	27.8	17.5	88.8	52.0	64.0	41.4	148.8	77.7	91.7	58.9
IFRS for SMEs	10.3	7.5	5.6	6.4	12.2	7.7	11.9	11.4	22.5	15.2	17.5	17.7

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	8.3	5.6	13.3	10.7	1.1	11.4	29.0	26.2	9.4	16.9	42.3	36.9
Cash flow	3.8	5.4	13.8	13.0	2.1	7.6	20.0	19.1	6.0	13.0	33.9	32.1
Guarantees and commitments	0.4	2.0	2.9	2.3	0.0	3.6	2.8	4.1	0.4	5.6	5.7	6.4
Income disclosures	0.0	1.2	0.7	2.0	0.0	1.0	0.8	2.5	0.0	2.2	1.5	4.5
Deferred tax	0.0	1.7	2.6	3.9	0.0	0.0	3.9	7.0	0.0	1.7	6.5	10.9
Valuation rules	1.6	1.3	1.1	1.8	0.0	0.0	2.7	2.6	1.6	1.3	3.8	4.3
Additional disclosures	1.4	2.9	1.0	1.8	0.0	0.0	2.3	3.2	1.4	2.9	3.3	5.0
Other changes	0.0	1.0	1.4	2.7	0.0	0.6	3.0	3.1	0.0	1.6	4.4	5.8
TOTAL	15.6	21.1	36.9	38.1	3.2	24.0	64.5	67.7	18.8	45.2	101.4	105.8
IFRS for SMEs	8.5	11.1	7.0	5.4	17.1	24.5	15.1	15.0	25.6	35.6	22.1	20.4

Slovakia

X

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.1	0.4	0.0	0.0	0.2	1.2	0.0	0.0	0.3	1.5	1.9
Cash flow	0.0	0.0	-0.1	-0.5	0.0	0.0	-0.1	-1.0	0.0	0.0	-0.2	-1.6	-1.8
Guarantees and commitments	0.0	0.0	0.1	0.4	0.0	0.1	0.2	0.8	0.0	0.1	0.3	1.2	1.6
Income disclosures	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.6	0.0	0.0	0.2	0.9	1.1
Deferred tax	0.0	0.0	0.1	0.4	0.0	0.0	0.2	1.1	0.0	0.0	0.3	1.5	1.8
Valuation rules	0.0	0.0	0.1	0.2	0.0	0.0	0.2	0.3	0.0	0.0	0.2	0.5	0.8
Additional disclosures	0.0	0.0	0.0	-0.2	0.0	0.0	-0.1	-0.2	0.0	-0.1	-0.2	-0.4	-0.6
Other changes	0.0	0.0	0.1	0.3	0.0	0.0	0.2	0.3	0.0	0.0	0.2	0.6	0.9
TOTAL	0.0	0.1	0.3	1.3	0.0	0.1	0.8	3.0	0.1	0.2	1.1	4.2	5.6
IFRS for SMEs	0.0	0.0	0.1	0.5	0.0	0.0	0.1	0.8	0.0	0.0	0.2	1.3	1.5

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.2	0.8	0.0	0.0	0.3	1.9	0.0	0.0	0.5	2.7	3.2
Cash flow	0.0	0.0	0.2	0.9	0.0	0.0	0.2	1.4	0.0	0.0	0.4	2.3	2.8
Guarantees and commitments	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.5	0.5
Income disclosures	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3	0.4
Deferred tax	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.5	0.0	0.0	0.1	0.8	0.9
Valuation rules	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3	0.4
Additional disclosures	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.4	0.4
Other changes	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.4	0.5
TOTAL	0.0	0.1	0.4	2.8	0.0	0.1	0.8	4.9	0.0	0.1	1.2	7.6	9.0
IFRS for SMEs	0.0	0.0	0.1	0.4	0.0	0.1	0.2	1.1	0.0	0.1	0.3	1.5	1.8

*Slovenia***Y****Basic data**

Cost rates per hour (€)	Internal	External
Slovenia	14.25	40.70

Number of companies	Large	Medium	Small	Micro	Total
Slovenia	385	2212	7661	26685	36943

Slovenia

Y

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	9.5	11.0	25.6	17.8	19.3	40.7	59.0	58.6	28.8	51.7	84.7	76.4
Cash flow	-5.9	-12.3	-25.8	-25.4	-1.8	-18.3	-43.9	-51.9	-7.7	-30.6	-69.7	-77.3
Guarantees and commitments	62.2	33.2	21.6	20.5	66.1	87.2	55.1	39.6	128.3	120.4	76.7	60.1
Income disclosures	28.5	19.0	19.4	12.8	26.1	43.8	32.8	30.8	54.5	62.7	52.2	43.5
Deferred tax	55.2	26.0	27.0	20.3	83.0	29.3	61.3	52.6	138.3	55.3	88.2	72.9
Valuation rules	68.4	22.7	19.4	10.0	107.7	17.1	52.1	16.3	176.1	39.8	71.5	26.3
Additional disclosures	-79.5	-40.4	-14.0	-9.2	-64.1	-45.8	-31.9	-11.4	-143.6	-86.2	-45.9	-20.6
Other changes	76.5	32.8	26.3	16.0	81.9	32.6	44.8	13.8	158.4	65.3	71.1	29.8
TOTAL	214.9	92.0	99.5	62.8	318.2	186.5	229.2	148.4	533.1	278.5	328.7	211.1
IFRS for SMEs	36.8	26.9	19.9	22.8	43.8	27.5	42.7	40.7	80.5	54.4	62.7	63.5

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	29.8	19.9	47.7	38.3	3.9	40.7	103.8	93.8	33.6	60.6	151.5	132.1
Cash flow	13.7	19.5	49.6	46.5	7.7	27.1	71.8	68.5	21.4	46.6	121.4	115.0
Guarantees and commitments	1.6	7.2	10.5	8.2	0.0	12.8	10.0	14.7	1.6	20.0	20.5	22.9
Income disclosures	0.0	4.3	2.5	7.2	0.0	3.5	2.8	9.1	0.0	7.8	5.3	16.3
Deferred tax	0.0	6.2	9.2	14.0	0.0	0.0	14.0	24.9	0.0	6.2	23.2	39.0
Valuation rules	5.6	4.8	4.0	6.4	0.0	0.0	9.8	9.2	5.6	4.8	13.8	15.6
Additional disclosures	5.1	10.3	3.7	6.4	0.0	0.0	8.3	11.4	5.1	10.3	12.0	17.8
Other changes	0.0	3.6	5.0	9.7	0.0	2.0	10.7	11.1	0.0	5.6	15.8	20.8
TOTAL	55.8	75.7	132.2	136.7	11.6	86.2	231.2	242.6	67.4	161.8	363.4	379.3
IFRS for SMEs	30.6	39.6	24.9	19.4	61.3	87.9	54.1	53.7	91.9	127.5	79.1	73.1

Slovenia

Y

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.2	0.5	0.0	0.1	0.5	1.6	0.0	0.1	0.6	2.0	2.8
Cash flow	0.0	0.0	-0.2	-0.7	0.0	0.0	-0.3	-1.4	0.0	-0.1	-0.5	-2.1	-2.7
Guarantees and commitments	0.0	0.1	0.2	0.5	0.0	0.2	0.4	1.1	0.0	0.3	0.6	1.6	2.5
Income disclosures	0.0	0.0	0.1	0.3	0.0	0.1	0.3	0.8	0.0	0.1	0.4	1.2	1.7
Deferred tax	0.0	0.1	0.2	0.5	0.0	0.1	0.5	1.4	0.1	0.1	0.7	1.9	2.8
Valuation rules	0.0	0.1	0.1	0.3	0.0	0.0	0.4	0.4	0.1	0.1	0.5	0.7	1.4
Additional disclosures	0.0	-0.1	-0.1	-0.2	0.0	-0.1	-0.2	-0.3	-0.1	-0.2	-0.4	-0.5	-1.1
Other changes	0.0	0.1	0.2	0.4	0.0	0.1	0.3	0.4	0.1	0.1	0.5	0.8	1.5
TOTAL	0.1	0.2	0.8	1.7	0.1	0.4	1.8	4.0	0.2	0.6	2.5	5.6	9.0
IFRS for SMEs	0.0	0.1	0.2	0.6	0.0	0.1	0.3	1.1	0.0	0.1	0.5	1.7	2.3

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.0	0.4	1.0	0.0	0.1	0.8	2.5	0.0	0.1	1.2	3.5	4.8
Cash flow	0.0	0.0	0.4	1.2	0.0	0.1	0.6	1.8	0.0	0.1	0.9	3.1	4.1
Guarantees and commitments	0.0	0.0	0.1	0.2	0.0	0.0	0.1	0.4	0.0	0.0	0.2	0.6	0.8
Income disclosures	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.4	0.5
Deferred tax	0.0	0.0	0.1	0.4	0.0	0.0	0.1	0.7	0.0	0.0	0.2	1.0	1.2
Valuation rules	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.2	0.0	0.0	0.1	0.4	0.5
Additional disclosures	0.0	0.0	0.0	0.2	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.5	0.6
Other changes	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.3	0.0	0.0	0.1	0.6	0.7
TOTAL	0.0	0.2	1.0	3.6	0.0	0.2	1.8	6.5	0.0	0.4	2.8	10.1	13.3
IFRS for SMEs	0.0	0.1	0.2	0.5	0.0	0.2	0.4	1.4	0.0	0.3	0.6	2.0	2.9

Spain

Z

Basic data

Cost rates per hour (€)	Internal	External
Spain	18.42	52.62

Number of companies	Large	Medium	Small	Micro	Total
Spain	5101	31503	134948	1022562	1194114

Spain

Z

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	12.2	14.3	33.2	23.0	25.0	52.6	76.3	75.8	37.2	66.9	109.5	98.8
Cash flow	-7.6	-15.9	-33.4	-32.9	-2.4	-23.7	-56.7	-67.1	-10.0	-39.6	-90.1	-100.0
Guarantees and commitments	80.5	42.9	27.9	26.5	85.5	112.7	71.2	51.2	165.9	155.7	99.1	77.7
Income disclosures	36.8	24.6	25.1	16.5	33.7	56.6	42.4	39.8	70.5	81.1	67.5	56.3
Deferred tax	71.4	33.6	34.8	26.3	107.4	37.9	79.2	68.0	178.7	71.5	114.0	94.3
Valuation rules	88.4	29.4	25.0	12.9	139.2	22.1	67.4	21.0	227.7	51.5	92.4	33.9
Additional disclosures	-102.8	-52.2	-18.2	-11.9	-82.9	-59.2	-41.2	-14.7	-185.7	-111.4	-59.4	-26.6
Other changes	98.9	42.4	34.0	20.7	105.9	42.1	57.9	17.9	204.8	84.5	91.9	38.6
TOTAL	277.8	119.0	128.6	81.1	411.4	241.1	296.4	191.8	689.2	360.1	425.0	272.9
IFRS for SMEs	47.5	34.8	25.8	29.5	56.6	35.5	55.3	52.6	104.1	70.3	81.0	82.1

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	38.5	25.8	61.7	49.5	5.0	52.6	134.2	121.2	43.5	78.4	195.9	170.8
Cash flow	17.7	25.2	64.1	60.1	9.9	35.0	92.8	88.6	27.7	60.2	156.9	148.7
Guarantees and commitments	2.1	9.3	13.6	10.6	0.0	16.6	12.9	18.9	2.1	25.9	26.5	29.6
Income disclosures	0.0	5.5	3.2	9.3	0.0	4.5	3.7	11.8	0.0	10.1	6.9	21.1
Deferred tax	0.0	8.0	11.9	18.2	0.0	0.0	18.1	32.2	0.0	8.0	30.0	50.4
Valuation rules	7.2	6.2	5.2	8.3	0.0	0.0	12.6	11.8	7.2	6.2	17.8	20.1
Additional disclosures	6.6	13.3	4.8	8.3	0.0	0.0	10.7	14.7	6.6	13.3	15.5	23.0
Other changes	0.0	4.6	6.5	12.5	0.0	2.6	13.9	14.3	0.0	7.2	20.4	26.8
TOTAL	72.1	97.8	170.9	176.7	14.9	111.4	299.0	313.6	87.1	209.2	469.9	490.4
IFRS for SMEs	39.6	51.2	32.2	25.0	79.2	113.7	70.0	69.5	118.8	164.9	102.2	94.5

Spain

Z

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.1	0.4	4.5	23.5	0.1	1.7	10.3	77.5	0.2	2.1	14.8	101.0	118.1
Cash flow	0.0	-0.5	-4.5	-33.6	0.0	-0.7	-7.7	-68.6	-0.1	-1.2	-12.2	-102.2	-115.7
Guarantees and commitments	0.4	1.4	3.8	27.1	0.4	3.6	9.6	52.3	0.8	4.9	13.4	79.4	98.6
Income disclosures	0.2	0.8	3.4	16.9	0.2	1.8	5.7	40.7	0.4	2.6	9.1	57.6	69.6
Deferred tax	0.4	1.1	4.7	26.9	0.5	1.2	10.7	69.5	0.9	2.3	15.4	96.4	115.0
Valuation rules	0.5	0.9	3.4	13.2	0.7	0.7	9.1	21.5	1.2	1.6	12.5	34.7	50.0
Additional disclosures	-0.5	-1.6	-2.5	-12.1	-0.4	-1.9	-5.6	-15.1	-0.9	-3.5	-8.0	-27.2	-39.7
Other changes	0.5	1.3	4.6	21.1	0.5	1.3	7.8	18.3	1.0	2.7	12.4	39.4	55.5
TOTAL	1.4	3.7	17.4	83.0	2.1	7.6	40.0	196.1	3.5	11.3	57.4	279.1	351.3
IFRS for SMEs	0.2	1.1	3.5	30.1	0.3	1.1	7.5	53.8	0.5	2.2	10.9	83.9	97.6

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.2	0.8	8.3	50.6	0.0	1.7	18.1	124.0	0.2	2.5	26.4	174.6	203.7
Cash flow	0.1	0.8	8.6	61.5	0.1	1.1	12.5	90.6	0.1	1.9	21.2	152.0	175.3
Guarantees and commitments	0.0	0.3	1.8	10.8	0.0	0.5	1.7	19.4	0.0	0.8	3.6	30.2	34.6
Income disclosures	0.0	0.2	0.4	9.5	0.0	0.1	0.5	12.1	0.0	0.3	0.9	21.5	22.8
Deferred tax	0.0	0.3	1.6	18.6	0.0	0.0	2.4	32.9	0.0	0.3	4.0	51.5	55.8
Valuation rules	0.0	0.2	0.7	8.5	0.0	0.0	1.7	12.1	0.0	0.2	2.4	20.6	23.2
Additional disclosures	0.0	0.4	0.6	8.4	0.0	0.0	1.4	15.1	0.0	0.4	2.1	23.5	26.0
Other changes	0.0	0.1	0.9	12.8	0.0	0.1	1.9	14.6	0.0	0.2	2.7	27.4	30.4
TOTAL	0.4	3.1	23.1	180.7	0.1	3.5	40.3	320.7	0.4	6.6	63.4	501.4	571.9
IFRS for SMEs	0.2	1.6	4.3	25.6	0.4	3.6	9.4	71.0	0.6	5.2	13.8	96.6	116.2

Sweden

AA

Basic data

Cost rates per hour (€)	Internal	External
Sweden	31.66	90.47

Number of companies	Large	Medium	Small	Micro	Total
Sweden	1068	5670	36945	183269	226952

Sweden

AA

Amounts per company (euro)

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	21.1	24.5	57.0	39.5	43.0	90.5	131.2	130.3	64.0	115.0	188.2	169.8
Cash flow	-13.1	-27.4	-57.4	-56.5	-4.1	-40.7	-97.5	-115.3	-17.2	-68.1	-154.9	-171.9
Guarantees and commitments	138.3	73.8	48.0	45.6	146.9	193.8	122.4	87.9	285.2	267.6	170.4	133.5
Income disclosures	63.3	42.2	43.2	28.4	57.9	97.3	72.8	68.4	121.2	139.5	116.0	96.8
Deferred tax	122.7	57.8	59.9	45.2	184.6	65.1	136.2	116.9	307.3	122.9	196.1	162.1
Valuation rules	152.1	50.5	43.1	22.2	239.4	38.0	115.8	36.2	391.4	88.5	158.9	58.4
Additional disclosures	-176.7	-89.8	-31.2	-20.4	-142.5	-101.8	-70.8	-25.3	-319.2	-191.5	-102.1	-45.7
Other changes	170.0	72.8	58.5	35.5	182.1	72.4	99.5	30.8	352.1	145.2	158.0	66.3
TOTAL	477.7	204.5	221.1	139.5	707.3	414.5	509.5	329.8	1184.9	619.1	730.6	469.2
IFRS for SMEs	81.7	59.8	44.3	50.7	97.3	61.1	95.0	90.5	178.9	120.9	139.3	141.1

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	66.2	44.3	106.1	85.1	8.6	90.5	230.7	208.4	74.8	134.8	336.8	293.6
Cash flow	30.5	43.3	110.2	103.4	17.1	60.3	159.6	152.3	47.6	103.6	269.7	255.6
Guarantees and commitments	3.5	16.0	23.4	18.2	0.0	28.5	22.3	32.6	3.5	44.5	45.6	50.8
Income disclosures	0.0	9.5	5.5	16.0	0.0	7.8	6.3	20.3	0.0	17.3	11.9	36.2
Deferred tax	0.0	13.7	20.4	31.2	0.0	0.0	31.1	55.4	0.0	13.7	51.5	86.6
Valuation rules	12.4	10.6	8.9	14.2	0.0	0.0	21.7	20.4	12.4	10.6	30.6	34.6
Additional disclosures	11.4	22.8	8.3	14.2	0.0	0.0	18.4	25.3	11.4	22.8	26.6	39.5
Other changes	0.0	7.9	11.1	21.5	0.0	4.5	23.9	24.6	0.0	12.4	35.0	46.1
TOTAL	124.0	168.2	293.8	303.8	25.7	191.5	514.0	539.2	149.7	359.7	807.8	843.0
IFRS for SMEs	68.1	88.1	55.4	43.1	136.2	195.4	120.3	119.4	204.2	283.5	175.7	162.5

Sweden

AA

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.0	0.1	2.1	7.2	0.0	0.5	4.8	23.9	0.1	0.7	7.0	31.1	38.8
Cash flow	0.0	-0.2	-2.1	-10.4	0.0	-0.2	-3.6	-21.1	0.0	-0.4	-5.7	-31.5	-37.6
Guarantees and commitments	0.1	0.4	1.8	8.4	0.2	1.1	4.5	16.1	0.3	1.5	6.3	24.5	32.6
Income disclosures	0.1	0.2	1.6	5.2	0.1	0.6	2.7	12.5	0.1	0.8	4.3	17.7	22.9
Deferred tax	0.1	0.3	2.2	8.3	0.2	0.4	5.0	21.4	0.3	0.7	7.2	29.7	38.0
Valuation rules	0.2	0.3	1.6	4.1	0.3	0.2	4.3	6.6	0.4	0.5	5.9	10.7	17.5
Additional disclosures	-0.2	-0.5	-1.2	-3.7	-0.2	-0.6	-2.6	-4.6	-0.3	-1.1	-3.8	-8.4	-13.6
Other changes	0.2	0.4	2.2	6.5	0.2	0.4	3.7	5.6	0.4	0.8	5.8	12.1	19.2
TOTAL	0.5	1.2	8.2	25.6	0.8	2.4	18.8	60.4	1.3	3.5	27.0	86.0	117.8
IFRS for SMEs	0.1	0.3	1.6	9.3	0.1	0.3	3.5	16.6	0.2	0.7	5.1	25.9	31.9

Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.1	0.3	3.9	15.6	0.0	0.5	8.5	38.2	0.1	0.8	12.4	53.8	67.1
Cash flow	0.0	0.2	4.1	18.9	0.0	0.3	5.9	27.9	0.1	0.6	10.0	46.8	57.4
Guarantees and commitments	0.0	0.1	0.9	3.3	0.0	0.2	0.8	6.0	0.0	0.3	1.7	9.3	11.3
Income disclosures	0.0	0.1	0.2	2.9	0.0	0.0	0.2	3.7	0.0	0.1	0.4	6.6	7.2
Deferred tax	0.0	0.1	0.8	5.7	0.0	0.0	1.1	10.1	0.0	0.1	1.9	15.9	17.9
Valuation rules	0.0	0.1	0.3	2.6	0.0	0.0	0.8	3.7	0.0	0.1	1.1	6.3	7.5
Additional disclosures	0.0	0.1	0.3	2.6	0.0	0.0	0.7	4.6	0.0	0.1	1.0	7.2	8.4
Other changes	0.0	0.0	0.4	3.9	0.0	0.0	0.9	4.5	0.0	0.1	1.3	8.5	9.8
TOTAL	0.1	1.0	10.9	55.7	0.0	1.1	19.0	98.8	0.2	2.0	29.8	154.5	186.5
IFRS for SMEs	0.1	0.5	2.0	7.9	0.1	1.1	4.4	21.9	0.2	1.6	6.5	29.8	38.1

United Kingdom

AB

Basic data

Cost rates per hour (€)	Internal	External
United Kingdom	36.72	104.92

Number of companies	Large	Medium	Small	Micro	Total
United Kingdom	4081	14726	81430	779423	879660

*United Kingdom***AB****Amounts per company (euro)**

Annual savings (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	24.4	28.5	66.1	45.8	49.8	104.9	152.1	151.1	74.3	133.4	218.2	196.9
Cash flow	-15.2	-31.7	-66.6	-65.5	-4.7	-47.2	-113.1	-133.8	-19.9	-78.9	-179.7	-199.3
Guarantees and commitments	160.4	85.6	55.7	52.9	170.4	224.7	142.0	102.0	330.8	310.3	197.7	154.9
Income disclosures	73.4	48.9	50.1	32.9	67.1	112.8	84.5	79.3	140.6	161.7	134.6	112.2
Deferred tax	142.3	67.0	69.5	52.4	214.0	75.5	157.9	135.6	356.4	142.5	227.4	188.0
Valuation rules	176.3	58.6	49.9	25.7	277.6	44.1	134.3	42.0	453.9	102.7	184.2	67.7
Additional disclosures	-204.9	-104.1	-36.2	-23.6	-165.2	-118.0	-82.1	-29.4	-370.1	-222.1	-118.4	-53.0
Other changes	197.1	84.5	67.9	41.2	211.2	83.9	115.4	35.7	408.3	168.4	183.3	76.9
TOTAL	553.9	237.2	256.4	161.8	820.2	480.7	590.9	382.4	1374.2	717.9	847.3	544.2
IFRS for SMEs	94.7	69.4	51.4	58.8	112.8	70.8	110.2	104.9	207.5	140.2	161.6	163.7

Set up costs (€ per company)	Internal				External				Total			
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro
Simplification of layout	76.7	51.4	123.0	98.7	10.0	104.9	267.5	241.7	86.7	156.3	390.5	340.4
Cash flow	35.4	50.2	127.8	119.9	19.8	69.9	185.1	176.6	55.2	120.1	312.8	296.4
Guarantees and commitments	4.1	18.5	27.1	21.2	0.0	33.0	25.8	37.8	4.1	51.6	52.9	58.9
Income disclosures	0.0	11.1	6.4	18.5	0.0	9.0	7.3	23.5	0.0	20.1	13.8	42.0
Deferred tax	0.0	15.9	23.7	36.2	0.0	0.0	36.1	64.2	0.0	15.9	59.8	100.4
Valuation rules	14.4	12.3	10.3	16.5	0.0	0.0	25.2	23.6	14.4	12.3	35.5	40.1
Additional disclosures	13.2	26.4	9.6	16.5	0.0	0.0	21.3	29.4	13.2	26.4	30.9	45.8
Other changes	0.0	9.2	12.9	25.0	0.0	5.2	27.7	28.5	0.0	14.4	40.6	53.5
TOTAL	143.8	195.0	340.8	352.4	29.8	222.1	596.0	625.3	173.6	417.1	936.8	977.7
IFRS for SMEs	78.9	102.1	64.3	49.9	157.9	226.6	139.5	138.5	236.8	328.7	203.8	188.4

United Kingdom

AB

Total amounts (euro, millions)

Annual savings (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.1	0.4	5.4	35.7	0.2	1.5	12.4	117.8	0.3	2.0	17.8	153.5	173.5
Cash flow	-0.1	-0.5	-5.4	-51.1	0.0	-0.7	-9.2	-104.3	-0.1	-1.2	-14.6	-155.3	-171.2
Guarantees and commitments	0.7	1.3	4.5	41.2	0.7	3.3	11.6	79.5	1.3	4.6	16.1	120.7	142.7
Income disclosures	0.3	0.7	4.1	25.6	0.3	1.7	6.9	61.8	0.6	2.4	11.0	87.5	101.4
Deferred tax	0.6	1.0	5.7	40.9	0.9	1.1	12.9	105.7	1.5	2.1	18.5	146.5	168.6
Valuation rules	0.7	0.9	4.1	20.0	1.1	0.6	10.9	32.7	1.9	1.5	15.0	52.7	71.1
Additional disclosures	-0.8	-1.5	-2.9	-18.4	-0.7	-1.7	-6.7	-22.9	-1.5	-3.3	-9.6	-41.3	-55.7
Other changes	0.8	1.2	5.5	32.1	0.9	1.2	9.4	27.8	1.7	2.5	14.9	59.9	79.0
TOTAL	2.3	3.5	20.9	126.1	3.3	7.1	48.1	298.1	5.6	10.6	69.0	424.1	509.3
IFRS for SMEs	0.4	1.0	4.2	45.8	0.5	1.0	9.0	81.8	0.8	2.1	13.2	127.6	143.6
Set up costs (€,millions)	Internal				External				Total				Total
	Large	Medium	Small	Micro	Large	Medium	Small	Micro	Large	Medium	Small	Micro	
Simplification of layout	0.3	0.8	10.0	76.9	0.0	1.5	21.8	188.4	0.4	2.3	31.8	265.3	299.8
Cash flow	0.1	0.7	10.4	93.4	0.1	1.0	15.1	137.6	0.2	1.8	25.5	231.0	258.5
Guarantees and commitments	0.0	0.3	2.2	16.5	0.0	0.5	2.1	29.4	0.0	0.8	4.3	45.9	51.0
Income disclosures	0.0	0.2	0.5	14.4	0.0	0.1	0.6	18.3	0.0	0.3	1.1	32.7	34.2
Deferred tax	0.0	0.2	1.9	28.2	0.0	0.0	2.9	50.0	0.0	0.2	4.9	78.3	83.4
Valuation rules	0.1	0.2	0.8	12.9	0.0	0.0	2.1	18.4	0.1	0.2	2.9	31.3	34.4
Additional disclosures	0.1	0.4	0.8	12.8	0.0	0.0	1.7	22.9	0.1	0.4	2.5	35.7	38.7
Other changes	0.0	0.1	1.1	19.5	0.0	0.1	2.3	22.2	0.0	0.2	3.3	41.7	45.2
TOTAL	0.6	2.9	27.7	274.6	0.1	3.3	48.5	487.4	0.7	6.1	76.3	762.0	845.1
IFRS for SMEs	0.3	1.5	5.2	38.9	0.6	3.3	11.4	107.9	1.0	4.8	16.6	146.9	169.3