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Single digital gateway

Scope of Annex II procedures

Explanatory paper.v04

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PURPOSE OF THE DOCUMENT

Article 6 of the Single Digital Gateway Regulation (EU) 2018/1724 (SDGR) requires Member States to ensure that users can access and complete procedures listed in Annex II fully online, provided that the relevant procedure has been established in the Member State concerned. It also provides specific requirements which have to be met so that the procedure can be considered as fully online. Where a particular procedure does not exist in a Member State, for instance because there are no legal requirements related to the purpose of that procedure, there is no need to create such a procedure.

The discussions in the gateway coordination group showed that the clarification of the scope of each of the procedures listed in Annex II would help national coordinators and the national competent authorities to comply with the requirements of Article 6.

This document has been created on the basis of questions submitted by the national coordinators during the meetings of the gateway coordination group and on wiki.

This is the fourth version of the document published on wiki in September 2020. The changes reflect the discussions which took place during the workshops on the scope of Annex II procedures held on 9 and 20 December 2021 and 13 and 20 January 2022, comments published on wiki in spring 2022 and dedicated consultations with relevant Commission services conducted in spring 2023.

It is a “living document” that is progressively extended to address new issues which occur during the work on the digitalisation of the relevant procedures.

This document focuses on the scope of procedures in the context of digitalisation requirements laid down in Article 6 SDGR and any references to the “scope of the SDGR” should be interpreted as “scope of Article 6 SDGR”. This Explanatory paper does not analyse the obligations of the competent authorities responsible for the procedures listed in Annex II SDGR to connect to the Once-Only Technical Systems, referred to in Article 14 SDGR.

GLOSSARY OF TERMS

Term	Meaning
SDGR (Single Digital Gateway Regulation)	Regulation (EU) 2018/1724 of the European Parliament and of the Council of 2 October 2018 establishing a single digital gateway to provide access to information, to procedures and to assistance and problem-solving services and amending Regulation (EU) No 1024/2012 amended by Regulation (EU) 2022/868 of the European Parliament and of the Council of 30 May 2022 on European data governance and amending Regulation (EU) 2018/1724 (Data Governance Act)
Public sector body	As defined in Article 3 point 7 of Regulation (EU) 910/2014, a state, regional or local authority, a body governed by public law or an association formed by one or several such authorities or one or several such bodies governed by public law, or a private entity mandated by at least one of those authorities, bodies or associations to provide public services, when acting under such a mandate.
Front office	Procedure interface enabling a user to interact with the competent authority from user identification to completion of an online procedure.
Tertiary education	Courses and studies belonging to levels 5 – 8 of International Standard Classification of Education ISCED 2011 ('ISCED 2011'), as adopted by the UNESCO Member States at their 36th General Conference in November 2011. The national qualifications framework of each Member State specifies which courses and studies available in a given Member State belong to those levels.
eID	Electronic identification as defined in Article 3 point 1 of Regulation (EU) 910/2014, the process of using person identification data in electronic form uniquely representing either a natural or legal person, or a natural person representing a legal person.
Competent institutions	As defined in Article 1 letter (q) of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems: <ul style="list-style-type: none"> (i) the institution with which the person concerned is insured at the time of the application for benefit; or (ii) the institution from which the person concerned is or would be entitled to benefits if he or a member or members of his family resided in the Member State in which the institution is situated; or

Term	Meaning
	<ul style="list-style-type: none"> <li data-bbox="496 253 1347 331">(iii) the institution designated by the competent authority of the Member State concerned; or <li data-bbox="496 338 1347 533">(iv) in the case of a scheme relating to an employer's obligations in respect of the benefits set out in Article 3(1), either the employer or the insurer involved or, in default thereof, the body or authority designated by the competent authority of the Member State concerned.
Income tax	Tax on individual or household income levied on the net income from employment, property, entrepreneurship, social benefits, capital gains etc.

HORIZONTAL ISSUES

1.1. The meaning of “procedure” – where does it start and where does it end?

Article 6 SDGR requires Member States to digitalise all the steps of a relevant procedure, from the user’s identification, submission of application to the issuance of an output, acknowledgment of receipt or a notification of completion of the procedure.

1.1.1. Launching of a procedure

Under Article 6 SDGR Member States have to ensure that users are able, electronically at a distance, in a user-friendly and structured way to:

- a) Identify themselves;
- b) Provide information (fill in an application);
- c) Provide supporting evidence;
- d) Sign;
- e) Submit an application.

Step (a) user identification

To access an online procedure, national users can use various means of identification ranging from the identification means provided by banks, telecom operators, apps to the specific trusted profiles requiring a national user to register to have access to all national eGovernmental services.

Those national solutions are not available for cross-border users. The e-IDAS Regulation¹ aims at addressing this problem by requiring public sector bodies providing a service and requiring national electronic identification means and authentication to access such service, to recognise the electronic identification means issued in another Member State and notified under eIDAS, for the purpose of cross-border authentication for that online service, under certain conditions. Since the entering into force of the eID part of the eIDAS Regulation in September 2018, 23 Member States have notified at least one eID scheme. Only 59% of EU residents have access to trusted and secure eID schemes across borders².

To ensure that all users in a cross-border situation can use their national eID, in June 2021 the Commission proposed to revise the eIDAS Regulation so that:

¹ Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC.

² Explanatory Memorandum to the Commission Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) No 910/2014 as regards establishing a framework for a European Digital Identity.

- a) The notification of at least one electronic identification scheme by a Member State is mandatory,
- b) A European Digital Identity Wallet is issued under a notified electronic identification scheme of level of assurance “high” enabling the authentication of a natural and legal person.

It is of utmost importance that by 12 December 2023, users can access online administrative procedures in another Member State. As the eIDAS Regulation provides the EU framework for secure, cross-border user identification and authentication and while waiting for the adoption of the revision of the eIDAS Regulation by the co-legislators, Member States are encouraged to speed up the notifications of their national eID schemes and ensure that Article 6 of eIDAS, providing for the mutual recognition of national eID means, is fully implemented.

Member States can require cross-border users to provide a specific number, such as a number issued to non-residents or for taxation purposes provided that cross-border users can obtain this number at a distance and by electronic means. If this is not the case and the physical presence of users is required in the host Member State or in a consulate/diplomatic representation of the host Member State to obtain the number, such step should be notified under Article 6(4) SDGR. This approach is confirmed in recital 20 SDGR³.

Step (b) provision of information

As users should be able to complete the initial steps in a “structured way”, e-mails cannot be accepted as complying with this definition. Online forms can however be accepted.

Step (c) provision of supporting evidence

In accordance with Article 14(4), competent authorities must ensure that users can request the provision of evidence through the Once-Only Technical System (OOTS), if the conditions laid down in that article are met. The use of the OOTS must remain voluntary for users, so the procedure environment has to provide for alternative ways for users to upload the required evidence.

1.1.2. Exchanges between competent authorities and a user following the submission of the application

The digitalisation requirements laid down in Article 6 do not cover any subsequent communication between the authorities and the users, which are sometimes necessary for the authorities to assess applications (for example in case of errors or in case the competent authorities would need some clarifications in relation to the information provided by a user or submitted evidence). It is however recommended that this communication be carried out by electronic communication means⁴.

³ Recital 20 provides that the SDGR should not prevent Member States from requiring that cross-border users who are resident or established on their territory obtain a national identification number in order to get access to the online national procedures, provided this does not entail an unjustifiable additional burden or cost for those users.

⁴ Recital 24 to the SDGR explains that “[the requirements relating to an online procedure] should not prevent competent authorities from contacting the users directly, where necessary in order to obtain further clarifications needed for the procedure”

1.1.3. Output of a procedure

As a matter of principle, the output of the procedure should also be delivered electronically, or by physical means if required by Union or national law. Where the output cannot be delivered immediately, users should receive an acknowledgement of receipt of their application. In case of registration or notification where there is no decision issued by the competent authorities, users should be informed, e.g. together with the acknowledgement of receipt, that the procedure has been completed.

However, the requirements laid down in Article 6 have to be read together with the indication of the output of each of the procedures listed in Annex II.

For certain procedures, the obligation to digitalise only applies to the initial stage, *i.e.* the submission of the application and the confirmation of this submission. This is for example the case of the procedure “Submitting an initial application for admission to public tertiary education institution”, where the expected output is the confirmation from the education institution of the receipt of the application. This confirmation of receipt has to be transmitted to a user by electronic means. Another example is the procedure “Permission for exercising a business activity”, where users will receive a digital confirmation of the receipt of the request for the permission by the competent authority. It is recommended though that the final output of these procedures be delivered electronically.

For several other procedures, Annex II (third column) indicates that the output is a relevant decision (e.g. “Decision on the request for recognition” or a requested deliverable, e.g. birth certificate, EHIC, decision on applicable legislation (PD A1), proof of registration of a motor vehicle, toll sticker or vignette, emission sticker). This output should be delivered electronically unless Union or national law foresees that it has to be delivered by physical means.

The obligation to digitalise a procedure relates to the steps which end with the provision of the output of the procedure. Any further steps which users can take to object to the decision or appeal it are not within the scope of Article 6 SDGR.

1.2. Procedures only for users from other Member States or also for national users?

The subject-matter of the SDGR is to “lay down rules for the use of procedures by cross-border users (...)” (Art. 1(1)(c) SDGR). The definition of “cross-border users” is very broad as it covers users “in a situation which is not confined in all respects within a single Member State”. In practice, also procedures for national citizens could be relevant in case a national citizen temporarily lives(d) or works(ed) in another Member State.

During the discussions with the Member States the issue was raised whether an authority which receives only very few applications from the cross-border users is obliged to digitalise a particular procedure. The SDGR neither provides any exception to the digitalisation requirements nor allows to apply the proportionality principle. We encourage the national authorities to digitalise procedures for national users and make them available for cross-border users. If there is a high number of institutions which provide the same procedure (as is the case e.g. in the education area), the Member States could consider establishing a central application system which could be used by all the authorities concerned, as has been done in the Netherlands.

1.3. Are citizens of Iceland, Liechtenstein and Norway covered by the SDGR?

The SDGR also applies to these countries, but not from the same date as it applies to Member States. The application deadlines will be different as the obligations stemming from the SDGR will have to be integrated into the EEA acquis. The discussions on that point in the EEA Joint Committee are ongoing.

1.4. The meaning of “competent authority”

The SDGR (Article 3 point 4) defines “competent authority” as *“any Member State authority or body established at national, regional or local level with specific responsibilities relating to the information, procedures, assistance and problem-solving services covered by this Regulation”*

For some of the procedures in Annex II, the text in the second column specifies that the obligation lies with a public body (e.g. applying for study financing from a public body or institution; submitting an initial application for admission to public tertiary education institution).

The SDGR does not contain a definition of “public body or institution”. The eIDAS Regulation provides some help with the interpretation of this term. Article 3 point 8 of that Regulation defines the term “body governed by public law” by referring to its definition in Directive 2014/24/EU, i.e. bodies that have all of the following characteristics:

- they are established for the specific purpose of meeting needs in the general interest, not having an industrial or commercial character;
- they have legal personality; and
- they are financed, for the most part, by the State, regional or local authorities, or by other bodies governed by public law; or are subject to management supervision by those authorities or bodies; or have an administrative, managerial or supervisory board, more than half of whose members are appointed by the State, regional or local authorities, or by other bodies governed by public law.

If a competent authority responsible for one of the Annex II procedures decides to entrust a non-public body with the task of managing procedure listed in Annex II, the procedure still falls under the SDGR. The competent authority retains responsibility for this procedure and has to ensure that it complies with all the relevant SDGR requirements: as of 12 December 2023 the procedure has to be fully online, accessible for cross-border users and must enable users to request the cross-border exchange of evidence through the OOTS.

1.5. Procedures related to the procedures listed in Annex II or bundled with them

In some Member States, procedures listed in Annex II may depend on other procedures. For example, the procedure “Registering a change of address” can only be completed by a cross-border user who has first obtained a registration certificate, permanent residence certificate or residence permit to be able to request that his/her new address is registered in the host Member State. As these procedures are not listed in Annex II, the Member States are not obliged to offer them to users fully online. They are, however, encouraged to do so.

A procedure listed in Annex II may not exist in a given Member State as a separate procedure but be part of a wider digital process. One example for this is the EHIC card. In some Member States citizens receive this card automatically, provided that certain conditions are met. As users do not need to apply for EHIC, there is no procedure referred to in Article 6 SDGR which can be digitalised (it can be considered that this procedure “does not exist” in the Member States concerned from a user perspective). The competent authorities do not need to change their system and establish additional steps only to prove these are available online. In the case of EHIC, the output could be delivered electronically and automatically to the person without introducing a request, which means that the card itself must still be digitalised. If the person would lose the EHIC and ask for a new one, the request should be available online and the output delivered electronically.

Another example is the “Registration of employer (a natural person) with compulsory pension and insurance schemes”, which in some Member States is part of the business registration procedure. Once a business is registered, the employer receives a social security number together with the number under which the business is registered. As the user does not have to apply for this number, it can be considered that this procedure does not exist in the Member States concerned. The business registration procedures are outside the scope of the SDGR thus Article 6 does not apply to these procedures.

If the submission of the initial application for admission to public tertiary education institution is subject to a fee covering the processing of this application, the payment of such fee is part of the procedure as without such fee the application would not be processed. Users should be able to pay the fee online through widely available cross-border payment services (see Art. 13(3)). However, the payment of the university fee (tuition fee) is not covered by the SDGR, nor the procedure to register with the university library or other procedures that are sometimes bundled with the admission procedure. On the other hand, if such additional procedures are offered online to national users, cross-border users should have the possibility to complete them online as well (see Article 13(1)).

SCOPE OF ANNEX 2 PROCEDURES

1. BIRTH

Title of the procedure	Expected output
Requesting proof of registration of birth	Proof of registration of birth or birth certificate

User perspective (front office): This procedure consists of submitting a request for a duplicate of a birth certificate in a digital format. Where national law requires that such a birth certificate has to be issued on paper, a user should receive the duplicate of a birth certificate in both forms: paper form (sent by post) and in digital form.

Remarks:

- This procedure is not about the registration of birth.
- In accordance with Regulation 2016/1191, users can ask that a birth certificate is accompanied by a multilingual standard form (MSF), available in the EU official languages, from the authorities issuing the birth certificate. Member States are encouraged to implement the MSFs directly in their national IT systems (see recitals 28 and 29 of Regulation 2016/1191). Public authorities can also generate the MSF directly from the e-Justice Portal. This Regulation does not change the substantive law of the Member States relating to birth. The purpose of the MSF is to overcome language burdens and facilitate the circulation of public documents to which they are attached between the Member States. They should not be circulated as autonomous documents between the Member States⁵.

⁵ See recital 22 of Regulation 2016/1191.

2. RESIDENCE

Title of the procedure	Expected output
Requesting proof of residence	Confirmation of registration at the current address

User perspective (front office): The procedure consists of submitting an application, in a digital form, for a confirmation of permanent or temporary residence which had been already registered. Both residence and domicile (legal residence with an intention to make it a fixed dwelling) are covered by this procedure. A user should receive a confirmation of the official current address in digital format.

Remarks:

- This procedure is not about the right of residence but a confirmation of residence that has been already registered with the relevant competent authority.
- In accordance with Regulation 2016/1191, users can ask that the proof of residence is accompanied with a multilingual standard form (MSF), available in the EU official languages, from the authorities issuing such proof (the Member States are encouraged to implement the MSFs directly in their national IT systems, see recitals 28 and 29 of Regulation 2016/1191). Public authorities can also generate the MSF directly from the e-Justice Portal. This Regulation does not change the substantive law of the Member States relating to residence. The purpose of the MSF is to overcome language burdens and facilitate the circulation of public documents to which they are attached between the Member States. They should not be circulated as autonomous documents between the Member States.

3. STUDYING

3.1. Applying for study financing

Title of the procedure	Expected output
Applying for a tertiary education study financing, such as study grants and loans from a public body or institution	Decision on the application for financing or acknowledgement of receipt

User perspective (front office): The procedure consists of submitting an application for study financing and any supporting evidence required in a digital format. The user should receive in digital format an automatic acknowledgment of receipt of the application as a confirmation that the application has been correctly submitted.

It is recommended that the student receives also in electronic format a decision on the application, e.g. on its eligibility (that the student fulfils all the requirements to receive the study financing but the exact amount will be communicated later) or on the amount of the requested financing.

The procedure can also cover, for example, a situation where a citizen of a Member State A studies or would like to study in another Member State B and asks authorities of Member State B for a study grant or where a national of a Member State A applies for a study grant in this country to finance a study in Member State B.

Remarks:

- Public tertiary education institutions can also be competent for this procedure.
- This procedure is limited to direct financial support and does not cover indirect measures such as subsidised canteen meals or public transport.

3.2. Application for admission

Title of the procedure	Expected output
Submitting an initial application for admission to public tertiary education institution	Confirmation of the receipt of application

User perspective (front office): The procedure consists of submitting an application for admission to public tertiary education institution and any supporting evidence required in digital format. Users can submit applications directly to public tertiary education institutions in the Member States of their choice or in their own Member State. A user should receive an automatic acknowledgment of receipt as a confirmation that the application has been correctly submitted.

Remarks:

- Public tertiary education institutions can also be competent for this procedure.
- This procedure is the initial stage of the admission process (that is why the procedure is limited to the “submission of **initial** application”). Other steps such as a decision on the eligibility of the application, on admission to the course or on the invitation of a candidate to a pre-selection process (for instance including an interview with the applicant) are not covered by the SDGR. It is recommended however that these steps be also offered online as much as possible.
- The SDGR does not specify how the procedure is to be established, thus it is up to Member States to decide whether there will be one central access point for application for admission to all public tertiary education institution in a given Member State or several (decentralised approach).
- When a user would like to study in a tertiary education programme in another Member State she or he may need to have their diplomas recognised. The procedure “Academic recognition” is explained in point 3.3 below.
- The vision to reach the European Education Area⁶ by 2025 encompasses the European Students Card initiative, which aims at facilitating students’ mobility and can be of relevance to the digitalisation of this procedure by foreseeing the digitalisation of mobility management processes in the context of Erasmus+ mobilities.

⁶ COM/2020/625 final [EUR-Lex - 52020DC0625 - EN - EUR-Lex \(europa.eu\)](#).

3.3. Academic recognition

Title of the procedure	Expected output
Requesting academic recognition of diplomas, certificates or other proof of studies or courses	Decision on the request for recognition

User perspective (front office): The procedure relates to the recognition of diplomas, certificates or other proof of studies or courses issued in the process of the tertiary education for the purpose of further study in other Member States in the tertiary education. The procedure consists of submitting an application for academic recognition of qualifications and supporting evidence in digital format. A user has to receive, in digital format: both outcomes: (a) an automatic acknowledgement of receipt of the application and (b) a decision on the requested recognition, within a reasonable time.

Remarks:

- The academic recognition of diplomas, certificates and other proofs of studies is a non-harmonised area in the EU and, consequently, will depend on each Member State.
- However, in the 2018 Council Recommendation on promoting automatic mutual recognition of higher education and upper secondary education and training qualifications and the outcomes of learning periods abroad, Member States agreed that qualifications from one Member State should be automatically recognised in the other Member State.
- In addition, the Council of Europe/UNESCO Convention on the Recognition of Qualifications concerning Higher Education in the European Region (Lisbon Recognition Convention⁷) provides for the recognition of qualifications in a fair manner and a reasonable time.
- In the majority of national systems, when academic recognition is sought for admission to further studies, the decision is made by the higher education institution (where the user wants to study). In other countries, the decision on recognition may be made by the Ministry responsible for education, or the ENIC-NARIC national recognition information centre.
- In some Member States users do not need to apply specifically for academic recognition because automatic recognition is in place. As the user does not apply for a decision on recognition, but only a decision on application (see procedure in point 3.2), there is no recognition procedure to digitalise.
- The SDGR does not specify the time period in which the recognition decision has to be taken and communicated to the user. According to Article 6, the acknowledgement of receipt of the request should be sent immediately after a student submits a request for recognition. The student shall be informed about the recognition decision at a later stage, by electronic means. According to the Lisbon recognition Convention the recognition decision shall be

made within a reasonable time limit and should be almost instantaneous when the procedure is automatic.

- This procedure does not cover the recognition of diplomas, certificates or other proof of studies or courses for professional purposes. Recital 29 SDGR explains that, “Since the digitalisation of requirements, procedures and formalities relating to the recognition of professional qualifications is already covered by Directive 2005/36/EC, the SDGR should only cover the digitalisation of the procedure to request the academic recognition (...)”.
- This procedure does not cover the recognition of upper secondary qualifications (ISCED 2-4). In several Member States, there is no separate procedure for this, but the verification of equivalence takes place as part of the procedure “Submitting an initial application for admission to a public tertiary education institution”. In other Member States, such a procedure exists. Although Member States are not obliged to digitalise this procedure, it is recommended that they do so.
- The digitalisation of the document “decision on the requested recognition” has been the focus of an Erasmus+ project conducted by several ENIC NARIC centres⁷. For that purpose, Member States could make use of the European Digital credentials for learning infrastructure⁸. The infrastructure was developed as part of the Europass Decision, Article 4 (6)⁹.

4. WORKING

4.1. Applicable legislation

Title of the procedure	Expected output
Request for determination of applicable legislation in accordance with Title II of Regulation (EC) No 883/2004	Decision on applicable legislation

User perspective (front office): This procedure relates to the issuance of the Portable Document (PD) A1 foreseen under Title II of Regulation (EC) No 883/2004 (the Basic Regulation). Article 19(2) of Regulation (EC) No 987/2009 provides that at the request of the person concerned or of the employer, the competent institution of the Member State whose legislation is applicable pursuant to Title II of Regulation (EC) No 883/2004 shall provide an attestation that such legislation is applicable and shall indicate, where appropriate, until what date and under what conditions.

Under the SDGR, a person concerned (depending on national legislation, an employee, employer or self-employed) has to be able to submit electronically a request for a PD A1 to a competent institution. The user has to receive in digital format both outcomes: (a) an automatic acknowledgement of receipt of the request and (b) the PD A1 in electronic format if following the necessary verification, the person (employed or self-employed) is found to be entitled to it.

Remarks:

- The Administrative Commission for the Coordination of Social Security Systems in its Recommendation No A1 of 18 October 2017 concerning the issuance of the attestation referred to in Article 19(2) of Regulation (EC) No 987/2009 of the European Parliament and of the Council suggests measures for the authentication of the PD A1. It recommended that, in order to prevent its falsification, for example by exchanging pages between different documents, the authentication features should be included in the certificates issued, namely “**where the documents are issued electronically**, they should bear a serial number or identification number on each page. In this case, a manual signature or ink stamping is no longer necessary”. As this Recommendation already takes account of the situation where the PD A1 is issued in electronic format, there is no need for the Administrative Commission to make any adjustments to this Recommendation. Member States need to comply with the obligation under the SDGR to provide the PD A1 in an electronic format.
- A posted worker may need to request both PD A1 and Portable Document (PD) S1 which allows him or her to register for healthcare in the country where she or he is posted. We would very much recommend that the procedure relating to PD S1, although it is not covered by the SDGR, be also digitalised.

4.2. Changes in the personal or professional circumstances

Title of the procedure	Expected output
Notifying changes in the personal or professional circumstances of the person receiving social security benefits, relevant for such benefits	Confirmation of receipt of notification of such changes

User perspective (front office): This procedure concerns the notification of any change in the personal or professional circumstances that affects the right to any kind of benefit. In case of cross-border situations, this relates for instance to Art. 76(4) of Regulation (EC) 883/2004: *“the persons concerned must inform the institutions of the competent Member State and of the Member State of residence as soon as possible of any change in their personal or family situation which affects their right to benefits under this Regulation”*.

Under this procedure, competent institutions (defined below) are required to accept a notification of a change of circumstances, which have an impact on the benefit received, and any supporting evidence required in digital format. A user should receive in digital format an acknowledgment of receipt as a confirmation that the notification has been correctly submitted.

Remarks:

- This procedure also concerns a situation where change in the personal and professional circumstances may affect their right to benefits under Regulation (EC) No 883/2004.
- The digitalisation requirements concern the initial stage of the procedure – submission of notification of the change of circumstances and acknowledgment of receipt. It does not cover any subsequent steps, which may lead to a decision on the particular benefit. We recommend that a decision concerning the benefit is also communicated to a user in a digital way.
- The term “institution” (to which the change in personal or professional circumstances must be notified) is defined in Regulation (EC) 883/2004, Art. 1 (p) as “in respect of each Member State, the body or authority responsible for applying all or part of the legislation”. Therefore, it depends on the national law which entity can be considered as falling under the scope of this definition.

4.3. EHIC

Title of the procedure	Expected output
Application for a European Health Insurance Card (EHIC)	European Health Insurance Card (EHIC)

User perspective (front office): Under this procedure, competent authorities are required to enable users to submit an application for EHIC and supporting evidence in digital format. Users have to receive (a) an automatic acknowledgement of receipt of the application in digital format and (b) the EHIC in digital format. In case a user is found non eligible for such a card, the decision on the eligibility should be delivered electronically.

Remarks:

- The digitalisation requirements relate to the entire procedure, which ends when the EHIC is issued.
- Decision S2 of 12 June 2009 of the Administrative Commission for the Coordination of Social Security Systems lays down the design and technical specifications of EHIC as well as a model of the provisional replacement certificate. This single model and uniform specifications are necessary so that the insured person, the health care providers and the institutions are able to recognise easily and accept the card. The EHIC card issued in accordance with the Decision S2 will facilitate the acceptance and the reimbursement of the costs of benefits in kind provided on the basis of EHIC.
- Although Decision S2 does not prevent Member States from providing EHICs in electronic format, the usefulness of such format would be limited due to the lack of harmonisation across the EU.
- It is necessary that the Administrative Commission amends its Decision S2 by laying down the technical specification of electronic EHIC. EHIC as a plastic card could still exist in addition to the electronic format, as some users may still prefer to use the physical card.
- Member States should work on a solution to digitalise the procedure and the output, so that as of 12 December 2023 users will be able to request the EHIC online, receive it in a digital format, and receive an automatic acknowledgement of receipt of the application. In case the work of the Administrative Commission is not yet finished by then, Member States should provide a clear digitalisation roadmap on which they will commit. Users should in any case not be requested to come to the office to pick up EHIC but they have to receive EHIC card e.g. by post.

4.4. Income tax declaration

Title of the procedure	Expected output
Submitting an income tax declaration	Confirmation of the receipt of the declaration

User perspective (front office): Under this procedure, competent authorities are required to accept income tax declarations from physical persons in digital format. Users should receive a confirmation that the declaration has been correctly submitted (automatic acknowledgement of receipt).

Remarks: The digitalisation requirements relate to the initial phase of a procedure. Other steps such as the verification of the correctness of information introduced in the declaration, and a possible invitation to rectify mistakes or a decision concerning the return of overpaid taxes are not covered by the SDGR, but they should also be transmitted online as much as possible.

5. MOVING

5.1. Change of address

Title of the procedure	Expected output
Registering a change of address	Confirmation of deregistration at the previous address and of the registration of the new address

User perspective (front office): As it is clear from the expected output described above, in case a registration of a new address requires deregistration from the previous address, the digitalisation requirements relate to both steps.

In one scenario, a user intending to change his residence (or domicile) and moving from Member State A to Member State B will have to deregister in the first Member State and register in the second one. Both procedures are separate and both have to be digitalised.

In another scenario, both processes are interlinked, which means that a user needs only to register in a Member State B and by doing so he or she will be automatically deregistered in Member State A. In principle this scenario should be enabled by the once-only system. More reflection is needed as to the detailed flow of the user's and competent authorities' actions.

As an outcome of two separate procedures described in the first scenario, a user should receive in digital format:

- (a) a confirmation of the registration of the new address, and
- (b) a confirmation of deregistration from the previous address.

Remarks:

- This procedure covers the change of address of residence and domicile (legal residence with an intention to make it a fix dwelling).
- National competent authorities usually at local level are responsible for this procedure.
- In accordance with Regulation 2016/1191, certified translations of the public documents concerning residence are not required anymore, and users can ask for a multilingual standard form (MSF), available in all EU official languages, from the authorities issuing the document.

5.2. Motor vehicle registration

Title of the procedure	Expected output
Registering a motor vehicle originating from or already registered in a Member State, in standard procedures	Proof of registration of a motor vehicle

User perspective (front office): The procedure concerns a situation where a motor vehicle is already registered in one Member State and its owner wants to move and register it in another Member State, or where the registered vehicle is sold and the new owner wants to register it in another Member State.

Before a user launches the registration procedure - submits an application for the vehicle registration - she or he may need to obtain a proof of roadworthiness of the motor vehicle or confirmation of the chassis number. To collect such evidence a user has to present her or his vehicle to the relevant testing centres.⁸

The procedure consists of the following steps:

- a) User submits an application for the vehicle registration and the required evidence in an electronic format (e.g. a digitalised copy of the proof of roadworthiness of the motor vehicle, a confirmation of its chassis number as well as the vehicle registration certificate) to the competent authority.
- b) User receives an automatic acknowledgement of receipt of the application in a digital format.
- c) User transmits (e.g. by post) to the competent authority the current vehicle registration certificate, as in accordance with Article 5 of Council Directive 1999/37/EC on the registration documents for vehicles⁹ this document has to be withdrawn and kept by the competent authorities which re-registered the vehicle for a minimum of six months.
- d) User receives new vehicle registration certificate in a physical format as provided for in Council Directive 1999/37/EC which harmonises the form and content of such documents to facilitate its comprehension.

Remarks:

- The digitalisation requirement applies to standard registration procedures, whether the motor vehicles are owned by natural or legal persons. Specific procedures for registration

⁸ Recital 27 to the SDGR explains that the collection of such evidence takes place before the submission of the application and thus it does not constitute an exception provided that such evidence can be submitted in an electronic format.

⁹ Council Directive 1999/37/EC of 29 April 1999 amended by Directive 2014/46/EU.

of motor vehicles purchased by hospitals, police or diplomatic corps are excluded from the scope of the SDGR. However, where a vehicle is no longer used for such purposes and has been transformed to be used in road traffic as any other vehicle, it is subject to the standard vehicle registration procedure and falls under the SDGR.

- This procedure covers motor vehicles, which are subject to registration as defined in Article 2 of Council Directive 1999/37/EC of 29 April 1999 amended by Directive 2014/46/EU: administrative authorisation for the entry into service in road traffic of a vehicle, involving the identification of the latter and the issuing to it of a serial number, to be known as the registration number. The following vehicles are concerned:
 - Motor vehicles defined in Article 3 point 16 of Regulation (EU) 2018/858¹⁰ : any power-driven vehicle that is designed and constructed to be moved by its own means, that has at least four wheels, is complete, completed or incomplete, and has a maximum design speed exceeding 25 km/h;
 - Trailers defined in Article 3 point 17 of Regulation (EU) 2018/858: any non-self-propelled vehicle on wheels designed and constructed to be towed by a motor vehicle;
 - Two- or three-wheel motor vehicles, whether twin-wheeled or otherwise, intended to travel on the road, as referred to in Article 2 of Regulation (EU) No 168/2013¹¹.
- Under Council Directive on the registration documents for vehicles (Council Directive 1999/37/EC of 29 April 1999 amended by Directive 2014/46/EU) the ultimate vehicle registration certificate must be physical, and it must be withdrawn when the vehicle is re-registered in another MS (also in third countries only paper format is valid based on the 1968 Vienna Convention). This necessitates a physical exchange of documents during the procedure which does not need to be notified as an exception under Art. 6(4) of the SDGR.

5.3. Road stickers or tolls

Title of the procedure	Expected output
Obtaining stickers for the use of the national road infrastructure: time-based charges (vignette), distance-based charges (toll), issued by a public body or institution	Receipt of toll sticker or vignette or other proof of payment

¹⁰ Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC.

¹¹ Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles.

User perspective (front office): Under this procedure, competent authorities are required to accept a request for a sticker, vignette or a toll in digital format. Users have to receive:

- a) an automatic acknowledgement of receipt of the request if toll stickers or devices and vignettes are not delivered immediately, or
- b) a proof of payment, or
- c) the requested sticker, vignette and toll in digital format (for example in the dedicated space on a website, by e-mail in a pdf format) or in physical form if this is required by national law.

Remarks:

- The obligation under the SDGR to digitalise this procedure further details the obligations set out in Directive 1999/62/EC¹², in particular its Article 7J which provides that *“Tolls and user charges shall be applied and collected and their payment monitored in such a way as to cause as little hindrance as possible to the free flow of traffic and to avoid any mandatory controls or checks at the Union’s internal borders. To that end, Member States shall cooperate in establishing methods for enabling road users to pay tolls and user charges 24 hours a day **at least electronically** or, at the border or at major sales outlets, using common means of payment, inside and outside the Member States in which they are applied. Member States are not obliged to provide physical points of payment.”* This Directive already requires that Member States establish an electronic toll road system, unless not economically feasible, and, if this is the case, require Member States to comply with Directive (EU) 2019/520 of the European Parliament and of the Council of 19 March 2019 on the interoperability of electronic road toll systems and facilitating cross-border exchange of information on the failure to pay road fees in the Union.
- The competent authorities entrust economic operators to manage tolls and vignette systems on the basis of concession contracts or long-term contracts, concluded between a public and non-public entity. Concessions involve a contractual arrangement between a public authority and an economic operator (the concession holder). The latter provides services or carries out works and is remunerated by being permitted to exploit the work or service, usually for a long period of time. The SDGR creates obligations on Member States and the Member States have to ensure that they are observed. If an economic operator is managing a procedure on the basis of a contractual arrangement with public authorities and issues vignettes/tolls, the relevant Member State has to ensure that these procedures comply with the digitalisation obligations under the SDGR.
- The digitalisation requirement relates to an existing procedure, which a user needs to complete before he starts his trip. For example, a user has to go physically to a particular place to pay for a vignette or toll before she or he starts the journey.
- If tolls are only collected manually “on the road” there is no procedure to digitalise. This is not for the SDG to mandate or ban the use of certain road infrastructure.

¹² Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of heavy goods vehicles for the use of certain infrastructures

- If payments are made on the road but a “quick pass” is made available for users who bought the pass in advance, the SDGR applies to the advance payment requirement and users have to be able to request and pay for such a “quick pass” online.
- If the user does not receive any sticker or vignette, but the number plates are scanned and matched to the payment – it falls under the SDGR if the request for a sticker/vignette/pass has to be made before a user starts his journey. If a user can request the sticker/vignette/pass and pay online, the SDGR requirements are met.

5.4. Emission stickers

Title of the procedure	Expected output
Obtaining emission stickers issued by a public body or institution	Receipt of emission sticker or other proof of payment

User perspective (front office): Under this procedure, competent authorities are required to accept requests for digital or physical emission stickers in digital format. Users have to receive:

- a) an automatic acknowledgement of receipt of the request if emission sticker is not delivered immediately, or
- b) a proof of payment, or
- c) the requested emission sticker in a digital form (for example in the dedicated space on a website, by e-mail in a pdf format) or in physical form if this is required by national law.

Remarks

- The SDGR creates obligations on Member States and the Member States have to ensure that they are observed. If an economic operator is managing a procedure on the basis of a contractual arrangement with public authorities and issues emission stickers, the relevant Member State has to ensure that these procedures comply with the digitalisation obligations under the SDGR.
- The digitalisation requirement relates to an existing procedure, which a user needs to complete before he starts his trip. For example, a user has to go physically to a particular place to pay for an emission sticker before she or he starts the journey.
- If the user does not receive any physical sticker, but receives a virtual equivalent (e.g. entry into a database of compliant road users) in order to allow for number plates based enforcement (number plates are scanned and matched to the payment) – it falls under the SDGR if the request for a sticker has to be made before a user starts his journey. If a user can request the sticker and pay online, the SDGR requirements are met.

- As such, this procedure also covers pre-registration LEZ schemes, i.e. the question to pre-register a (non-resident) vehicle before entering a LEZ.

6. RETIRING

The term “compulsory schemes” covers 1st pillar pensions, i.e. public statutory pensions administered by the state and usually financed from social insurance contributions and/or general tax revenues on a pay-as-you-go basis. It also covers 2nd pillar (occupational) pensions which are private supplementary plans linked to an employment relationship if these plans are mandatory under national law.

The SDGR does not cover the 3rd pillar pensions that are voluntary and supplementary plans in which contributions are invested in an individual account managed by a pension fund or financial institution.

6.1. Pensions

Title of the procedure	Expected output
Claiming pension and pre-retirement benefits from compulsory schemes	Confirmation of the receipt of the claim or decision regarding the claim for a pension or pre-retirement benefits

User perspective (front office): Users concerned are employed, self-employed persons and other persons holding entitlement to pension or pre-retirement benefits (including civil servants). The requirements concerning this procedure are laid down in Regulation (EC) No 883/2004 on the coordination of social security systems and its Implementing Regulation (EC) No 987/2009. Under this procedure, competent authorities are required to accept a claim for pension and pre-retirement benefits in digital form. Users should receive an acknowledgment of receipt as a confirmation that the application has been submitted or a decision on the claim whenever this decision will be made, as well as the Portable document P1, in digital form.

Remarks:

- For supplementary pension schemes that do not fall under the scope of Regulation 883/2004: Council Directive 98/49/EC of 29 June 1998 on safeguarding the supplementary pension rights of employed and self-employed persons moving within the Community.
- The term “pension” should be linked to other social benefits granted when a person ceased his/her professional activity or is not able to work anymore. Thus the term “pension” covers old-age, invalidity and survivor’s pension.
- The claim concerning the pension can be made normally either in the country of residence or in the last Member State whose legislation was applicable. If the person concerned was not, at any time, subject to the legislation applied by the institution of the place of residence, that institution shall forward the claim to the institution of the last Member State whose legislation was applicable. For further information see Article 45 (Claim for benefits) of

Regulation (EC) No 987/2009 (in particular its paragraphs 1 and 4). **The SDGR does not impact the rules laid down in Regulation (EC) No 883/2004 and its Implementing Regulation (EC) No 987/2009 regarding the place where the person concerned can claim the pension.**

- The PD P1 summarises the pension decisions taken by each institution and confers rights to the person concerned. It is the final output of the procedure of claiming pensions under Regulation (EC) No 883/2004. For further information see Article 48 of Regulation (EC) No 987/2009.
- In some Member States, one of the requirements when claiming a pension is to prove that the claimant is alive. In accordance with Regulation 2016/1191, users can ask that such evidence is accompanied by a multilingual standard form (MSF), available in all EU official languages, from the authorities issuing the evidence (the Member States are encouraged to implement the MSFs directly in their national IT systems, see recitals 28 and 29 of the Regulation 2016/1191). Public authorities can also generate the MSF directly from the e-Justice Portal.

6.2. Information on pension

Title of the procedure	Expected output
Requesting information on the data related to pension from compulsory schemes	Statement of personal pension data

User perspective (front office): Users concerned are employed, self-employed persons and other persons holding entitlement to the pension or pre-retirement benefits, whether the user has worked in one Member State or in more than one.

In case the person has worked in more than one Member States, the requirements concerning this procedure are laid down in the Regulation on the coordination of social security systems (Regulation (EC) No 883/2004) and its Implementing Regulation (EC) No 987/2009. The term “pension” covers old-age, invalidity, and survivor's pension. Under this procedure, competent authorities are required to accept requests for information on the data related to pension in digital form. Users have to receive:

- a) an automatic acknowledgement of receipt of the request (if the statement is not provided automatically), and
- b) a statement of personal pension data in digital form.

7. STARTING, RUNNING AND CLOSING A BUSINESS

7.1. Business activity

There is no specific definition of “business activity” in the SDGR. This term is commonly used and interchangeable with “economic activity”, which is defined by the Court: as “any activity consisting in offering goods or services on a given market” (judgment of 10 January 2006, Cassa di Risparmio di Firenze and Others, C-222/04, EU:C:2006:8).

According to the case law, ‘economic activities’ include services normally provided for remuneration. The essential characteristic of remuneration lies in the fact that it constitutes consideration for the service in question (judgment of 11 September 2007, Schwarz and Gootjes-Schwarz, C-76/05, EU:C:2007:492, paragraphs 37 and 38 and the case-law cited). The TFEU (Article 57) considers as “services” - “services that are provided for remuneration in so far as they are not governed by the provisions relating to freedom of movement for goods, capital and persons”. ‘Services’ include: activities of an industrial character; of a commercial character; of craftsmen and activities of the professions.

This category of procedures therefore covers procedures for legal entities and self-employed persons. It also covers professionals seeking to provide activities of regulated professions in another Member State under the Professional Qualifications Directive. This category of procedures covers procedures for professionals seeking access to activities of regulated professions irrespective of intended status (self-employed or employed). The procedures for the recognition of professional qualification are excluded from this category since, as recital 29 SDGR explains, the digitalisation of requirements and formalities relating to the recognition of professional qualifications is already covered by Directive 2005/36/EC.

The initial registration of a business activity with the business register and procedures concerning the constitution of or any subsequent filing by companies or firms within the meaning of the second paragraph of Article 54 TFEU¹³ are excluded from the scope of the procedures under the life event “Starting, running and closing a business”, since such procedures necessitated a comprehensive approach aimed at facilitating digital solutions throughout a company’s lifecycle (see recital 23 of the SDGR). The rules on online formation of limited liability companies¹⁴, registration of branches, and filing of documents and information by companies and branches (‘online procedures’) are covered by Directive (EU) 2019/1151. The filing of documents and information also covers the winding-up of the company, its nullity, termination of the liquidation and striking off from the register¹⁵.

The requirements laid down in the SDGR and the requirements under Directive (EU) 2017/1132 as amended by Directive (EU) 2019/1151 are complementary.

¹³ The second paragraph of Article 54 TFEU defines ‘Companies or firms’ as “companies or firms constituted under civil or commercial law, including cooperative societies, and other legal persons governed by public or private law, save for those which are non-profit-making”.

¹⁴ In accordance of Article 13a of Directive 2019/1151 “formation” means the whole process of establishing a company in accordance with national law, including the drawing up of the company’s instrument of constitution and all the necessary steps for the entry of the company in the register.

¹⁵ See Article 13j of Directive 2019/1151 and Article 14 of Directive 2017/1132.

Title of the procedure	Expected output
<p>A. Notification of business activity</p> <p>B. Permission for exercising a business activity</p> <p>C. Changes of business activity</p> <p>D. Termination of a business activity not involving insolvency or liquidation procedures</p> <p><i>Excluding the initial registration of a business activity with the business register and excluding procedures concerning the constitution of or any subsequent filing by companies or firms within the meaning of the second paragraph of Article 54 TFEU</i></p>	<p>Confirmation of the receipt of notification or change, or of the request for permission for business activity</p>

A. Notification of business activity

User perspective (front office): Under this procedure, competent authorities are required to accept notifications, including declarations such as of posting of workers, from businesses, i.e. legal entities and self-employed (already registered in relevant register to pursue their activity in another Member State or in a different region of a Member State where their business has been registered, as well as professionals seeking to provide activities of regulated professions in another Member State. User should receive an automatic acknowledgement of receipt of the notification or a declaration.

Remarks:

- The formulation in this heading “Notification of business activity” is wide and fairly general, in particular it does not distinguish between activities exercised on a temporary or a permanent basis. This procedure includes:
 - notifications of business (including service) activity which can be required in case a user wants to expand his business activity to new regions, for instance through establishment¹⁶,
 - of temporary or occasional cross-border service provision, including declaration of posting of workers,

¹⁶ Please note that setting up subsidiaries and branches are excluded from the scope of Annex II.

- registration of professionals such as lawyers, sailors, insurance intermediaries and aircraft controllers in the host Member State. For example, Directive 98/5/EC does not permit competent authorities to check the professional qualifications of the lawyer but imposes that an EU lawyer can establish in a host Member State to practice under his home professional title on the sole basis of a proof of his registration in the Bar of his home Member State. The presentation to the competent authority of the host Member State of a certificate attesting to registration with the competent authority of the home Member State is the only condition to which registration of the person concerned in the host Member State, enabling him to practise there under his home-country professional title, may be subject (point 27, judgement Monachos C-431/17).
- Excluded: the initial registration of a business activity with the business register and procedures concerning the constitution of or any subsequent filing by companies falling under Article 54 TFEU (except for non-profit) are not covered by the SDGR. Directive (EU) 2017/1132 as amended by Directive (EU) 2019/1151 covers the formation of limited liability companies, registration of branches, filing of documents and information by companies and branches.

B. Permission for exercising a business activity

User perspective (front office): Under this procedure, competent authorities are required to accept requests, in digital form, for permissions to carry out economic activities subject to authorisations from legal entities, self-employed and professionals seeking to provide activities of regulated professions services in another Member State.

Users have to receive an automatic acknowledgement of receipt of the submission of the request.

It is **recommended** that competent authorities allow users to fulfil online any subsequent steps in the procedure and that the decision concerning the permission is also issued in digital form and transmitted to the user by digital means.

Remarks:

- Article 8 of Directive 123/2006/EC requires that all procedures and formalities relating to access to a service activity and to the exercise thereof may be easily completed, at a distance and by electronic means, through the relevant point of single contact and with the relevant competent authorities. The SDGR complements the requirements laid down in this Article.
- As regards the procedures under the Services Directive, the SDGR applies to the initial stage of an authorisation procedure – submission of an application for an authorisation confirmed by an acknowledgement of the receipt of the application. The Services Directive continues applying to any possible subsequent stages of the procedure (see Art. 13 of the SD).

- As regards the procedures for the recognition of professional qualifications, recital 29 SDGR explains that “Since the digitalisation of requirements, procedures and formalities relating to the recognition of professional qualifications is already covered by Directive 2005/36/EC, the SDGR should only cover the digitalisation of the procedure to request the academic recognition (...)”. Therefore the recognition of professional qualification procedure as such is not covered by Article 6 SDGR. In this context it should be noted that according to Directive 2005/36/EC as amended, the use of the European Professional Card is voluntary for users. The Member States nonetheless have to ensure that the professionals may complete procedures for the recognition of their professional qualifications remotely and by electronic means, through the relevant PSC or the relevant competent authorities.

C. Changes of business activity

User perspective (front office): Under this procedure, competent authorities are required to accept from the business (i.e. legal entities, self-employed and professionals seeking to provide activities of regulated professions) a notification of a change of the business activity, in digital form. Users have to receive a confirmation in digital form that the change has been made in the relevant register.

Remarks:

- The change of business activity includes any change in the scope of this activity, which requires a change in the relevant register.
- Excluded: See exclusion of companies which fall under Art. 54 explained earlier. The filing of documents (covered by Directive (EU) 2017/1132 as amended by Directive (EU) 2019/1151 on the use of digital tools and processes in company law and not by the SDGR) includes filing of company information with business registers by limited liability companies, including any amendments to the instruments of constitution or statutes of companies. Therefore, these are excluded from Annex II procedure “changes of business activity”.

D. Termination of a business activity not involving insolvency or liquidation procedures

User perspective (front office): Under this procedure, competent authorities are required to put in place online procedures through which businesses can close their activity (cancel registrations, permits, licenses, names, de-register from the relevant register) by submitting the relevant declaration or request in digital form ‘and through which legal entities can revoke their licence or permit with the relevant register. Users have to receive an automatic acknowledgement of receipt of the submission of the request or a confirmation in digital form of the relevant cancellations and deregistration from the relevant register.

Remarks:

- Exclusion: See exclusion of companies under Article 54 TFEU explained above. Directive (EU) 2017/1132 as amended by Directive (EU) 2019/1151 on the use of digital tools and processes in company law covers filing of documents or information by limited liability companies with business registers, including also regarding winding-up of the company, its nullity, termination

of the liquidation and striking off from the business register. Therefore, the procedure “termination of business activity” does not cover any such filling.

- This procedure does not include procedures involving insolvency or liquidation procedures.

7.2. Employer registration with pensions and insurance schemes

Title of the procedure	Expected output
Registration of an employer (a natural person) with compulsory pension and insurance schemes	Confirmation of registration or social security registration number

User perspective (front office): Under this procedure, competent authorities (compulsory pension and insurance schemes) are required to accept an application for registration of self-employed persons in digital form. Users have to receive a confirmation of registration (confirmation that they have actually been insured), which is often a registration number, through digital means.

Remarks:

- The requirements relate to self-employed persons, including sole traders.
- The obligation to register in the insurance scheme aims at facilitating the starting of the business activities by self-employed persons and protecting employees so that employers (sole traders) can continue to pay wages to their employees. This procedure is about the registration of a natural person who is a self-employed person (e.g. a sole trader) with a compulsory pensions and insurance scheme. Such person, as a sole trader, can employ other people thus the title of this procedure refers to “employer (natural person)”. Registration of employees is covered by procedure “Registration of employees with compulsory pension and insurance schemes”.
- The requirements relate to pension and insurance schemes to which social contributions are paid on a compulsory basis.

7.3. Employees registration with pension and insurance schemes

Title of the procedure	Expected output
Registration of employees with compulsory pension and insurance schemes	Confirmation of registration or social security registration numb

User perspective (front office): Under this procedure, competent authorities are required to accept notifications filed by employers relating to contracts with employees and other relevant evidence in digital form. Users (employers) have to receive a confirmation of the registration (a confirmation that the employee has been actually insured) which often takes the form of a social security number, also in an electronic way.

Remarks:

- The requirements relate to pension and insurance schemes to which social contributions are paid on a compulsory basis.
- This procedure is linked with the procedure: “Payment of social contributions for employees”.

7.4. Corporate tax declaration

Title of the procedure	Expected output
Submitting a corporate tax declaration	Confirmation of the receipt of the declaration

User perspective (front office): Under this procedure, competent authorities are required to accept corporate tax declarations in digital form. Users have to receive a confirmation that the declaration has been correctly submitted (automatic acknowledgement of receipt).

Remarks:

- The digitalisation requirements relate to the initial phase of a procedure. Other steps such as verification of the correctness of information introduced in the declaration, and a possible invitation to rectify mistakes or a decision concerning the return of overpaid taxes are not covered by the SDGR, but they should also be transmitted online as much as possible.

7.5. End of the contract with an employee – deregistration with social security scheme

Title of the procedure	Expected output
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Notification to the social security schemes of the end of contract with an employee, excluding procedures for the collective termination of employee contracts	Confirmation of the receipt of the notification
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User perspective (front office): Under this procedure, competent authorities are required to accept notifications made by employers of the end of contract with employees and other relevant evidence in digital form. Users (employers) have to receive a confirmation of the receipt of the notification also in an electronic way.

Remarks:

- This procedure is linked to the procedure: “Registration of employees with compulsory pension and insurance schemes”.

7.6. Payment of social contributions

Title of the procedure	Expected output
Payment of social contributions for employees	Receipt or other form of confirmation of payment of social contributions for employees

User perspective (front office): The procedure means actually paying the social contributions for employees. The expected output, being a proof of those payments, can have different forms. For instance, it can be a digital record from an insurance scheme confirming that all due (monthly) payments have been made to this scheme.

Remarks:

- The requirements under the SDGR relate to the payment of social contributions by employers for the benefit of their employees on a compulsory basis; they cover statutory, conventional, contractual contributions in respect of insurance against social risks or needs.
- This procedure is linked with the procedure: “Registration of employees with compulsory pension and insurance schemes”.

7.7. Notification of a data intermediation services provider

Title of the procedure	Expected output
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Notification of a data intermediation services provider	Confirmation of the receipt of notification
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User perspective (front office): Under this procedure, competent authorities are required to accept notifications made by data intermediation services providers in digital form. Data intermediation services providers have to receive a confirmation of the receipt of the notification also in an electronic way. If the data intermediation services provider requests the competent authority to issue a standardised declaration, in accordance with Article 11(8) of the Data Governance Act or a confirmation referred to in Article 11(9) of this Act, it is recommended that such requests can also be submitted through digital means.

Remarks:

- The notification of a data intermediation services provider is regulated in Article 11 of the Data Governance Act.
- Recital 39 of this Act explains that the data intermediation services provider can be requested to send a notification only to the competent authority for data intermediation services from the Member State where its main establishment is located or where its legal representative is located. Such a notification cannot entail more than a mere declaration of the intention to provide such services and should be completed only by providing the information set out in Article 11(6) of the Data Governance Act. After the relevant notification the data intermediation services provider should be able to start operating in any Member State without further notification obligations.

7.8. Registration as a data altruism organisation

Title of the procedure	Expected output
Registration as a data altruism organisation recognised in the Union	Confirmation of the registration

User perspective (front office): Under this procedure, competent authorities are required to accept an application for registration in the public national register of recognised data altruism organisations in digital format. The data altruism organisation has to receive an automatic acknowledgement of receipt of the application followed by a confirmation of the registration through digital means.

Remarks:

- The registration procedure of recognised data altruism organisations is regulated in Article 19 of the Data Governance Act.
- Recital 56 of this Act explains that entities that wish to register as recognised data altruism organisations have to be able to access and complete the registration procedures fully

online and in a cross-border manner and that such procedures should be offered through the single digital gateway.