

## Administrative Simplification in the Netherlands\*

**Abstract.** *The alleviation of administrative burdens on enterprises in the Netherlands is firmly on the political agenda as part of the broader regulatory quality and reform plans. The government has placed a large emphasis on the institutionalisation of administrative simplification. An independent institution set up by the government to facilitate administrative burden reduction, called ACTAL, has been a crucial driver of initiatives. The empirical scientific underpinning offered by MISTRAL, a methodology to measure burdens, helps to maintain a cost-focused pragmatic approach to administrative simplification. Based on these tools, the Dutch government established targets and monitors progress for the reduction of administrative burdens.*

Background and historical development .....	174
Institutions .....	175
Description of programmes .....	180
Some lessons learned .....	190
Notes .....	192
Bibliography.....	192

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## Background and historical development

This report provides an overview of attempts to reduce administrative burdens generated by existing and new laws and regulations for enterprises over the last twenty years. In the Netherlands, initiatives have mostly concentrated on burden reduction for enterprises. The administrative obligations of citizens have not been taken into systematic consideration until quite recently.

Before 1990, some scientific interest about the costs of laws and regulations existed, but no concrete policy initiatives were taken in this respect. The first advisory committee was established in 1984 with the purpose to provide an insight into the so-called “*Heerendiensten*” (feudal obligations) of enterprises *vis-à-vis* the government. *Heerendiensten* were defined to include the uncompensated information requirements the government puts on enterprises to make it possible for the government to implement its own policies, such as taxation, inspections, gathering of statistics, etc. The Cabinet had a reserved reaction towards the proposals of the advisory committee.

In 1990, another advisory committee was set up to harmonise the bases of levies in the fiscal and social security fields. The committee recommended creating one numerical foundation and one administrative body for the levy of taxes and social security premiums. In 1994, a second advisory committee on the same subject of harmonisation, chaired by a Director General of the Ministry of Finance, was established. This committee provided a platform for structural discussions between the Government and business associations. Taxes themselves were not discussed, only the information transfer regulations related to them. In 1995, this committee was converted into a permanent consultative body. One of the projects started by this body was the development of a model to measure the information costs of tax regulations. This model (MISTRAL) is discussed in the Section on Other Relevant Policies.

The creation of this second harmonisation advisory committee and an agreement of the new Cabinet in 1994 marked the launching of a policy aimed at reducing administrative burdens on enterprises by 10%. The policy itself was part of a more comprehensive approach taken to deregulation and improvement of the quality of laws and legislation. A project group on Market Functioning, Deregulation and Quality of Laws under the direction of a Deputy Minister of Economic Affairs was established to assess laws in terms of their legitimacy, feasibility, simplicity, and the compliance costs for enterprises. During the 1994-1998 Cabinet period, a total of 69 amendments to existing laws and regulations concerning business information provision to the government were enacted.

At the end of the 1994-1998 Cabinet period, the Deputy Minister reported to Parliament that the 10% target was met. As a follow-up, the Parliament came up with a widely-supported motion to realise an additional 15% reduction in administrative burdens on enterprises. This target was accepted by the Cabinet and taken up in the 1998 Cabinet coalition agreement.

In view of this new target, the Cabinet set up a temporary advisory committee in November 1998 called Committee for Reduction of Administrative Burdens on Enterprises. This committee (most often referred to as the *Slechte Committee*, named after its chairman), was requested to indicate or initiate administrative reduction projects. These projects were foreseen to deliver an approximate NLG 2 billion (EUR 907 million) reduction.

In November 1999, the *Slechte Committee* published its final report. This report was received well by the Dutch Cabinet and the Parliament, and almost all the measures suggested were accepted. The ministries appointed civil servants to supervise the implementation of the Committee's recommendations, and to promote further new initiatives in this field.

In May 2001, an Advisory Committee on the Testing of Administrative Burdens (ACTAL) was set up to operate for the coming three years. The Committee started its work on the basis of the foundations laid down by the *Slechte Committee* (see in more detail the next Section).

In sum, the alleviation of administrative burdens on enterprises in the Netherlands is firmly on the political agenda as part of the broader regulatory quality and reform plans. Twice a year, all relevant ministerial departments now have to present their plans, programmes, and results with respect to administrative burden reduction to the Parliament. An independent advisory board (ACTAL) oversees departmental implementation of this task. Proposed laws and regulations, as well as reports on existing laws and regulations have to be submitted to this advisory board. ACTAL can advise the Cabinet and the Council of State not to discuss a proposed law or regulation if there is no accompanying report on administrative burdens.

## Institutions

### **The *Slechte Committee***

The creation and activities of the *Slechte Committee* forms arguably the most important milestone in the work on administrative burdens in the Netherlands. In particular, the Committee acted as an important catalyst for promoting administrative simplification and burden reduction, and established awareness on the economic significance of administrative burdens. The Committee not only facilitated a short-term reduction of administrative burdens on enterprises, but also participated in creating a permanent focus on administrative burdens in a structural and cultural sense.

The Committee was established in November 1998. Members were representatives of SMEs, large enterprises, lower levels of government, accounting firms, political parties, the European Parliament, and specialists in public administration, organisational consulting, and communication. A Steering Group, consisting of top-level ministry officials, acted as a counterpart of the Committee. The involvement of the ministries was organised through this Steering Group. Administrative reduction initiatives were discussed and agreed upon in this forum. The burden reduction projects were developed as co-operative undertakings between branch organisations of enterprises and individual companies on the one hand and ministries and regional or local authorities on the other. The project costs were shared between the branches concerned and the Ministry of Economic Affairs. The Committee published an interim report in May 1999 and its final report in November 1999. During its work, the Committee intensively consulted with relevant stakeholders. A total of 60 administrative burden reduction projects were initiated or stimulated by the Committee.

**Box 6.1. Some examples of projects stimulated by the Slechte Committee****Social security:**

- Simplification of the collection of social insurance contributions
- Information about labour relations and working conditions

**Taxation:**

- IT applications
- Reduction or simplification of mandatory audits

**Justice:**

- Reconsideration of the information costs of the privacy law
- Reduction of storing time of archives

**Environment:**

- Replacement of individual allowances by general rules
- Replacement of allowances by duties to report

**Trade and industry:**

- One-stop shops for enterprises
- Basic registration of enterprises

**Statistics:**

- Data assembly via existing registrations
- Integration of surveys

**Traffic and transport:**

- Reduction of instructions in regulations

The Committee's work was based on proposals brought forward by enterprises or their representative organisations on how to reduce burdens and simplify administrative regulations. The Steering Group checked the proposals' feasibility and contribution to meeting the set target of burden alleviation.

The Slechte Committee built its approach to burden reduction on two pillars: first, the re-use of information already provided by enterprises to public authorities is beneficial, and, second, the use of IT mechanisms can substantially reduce administrative burdens.

The Slechte Committee divided the processes that impose administrative burdens on enterprises into six categories. For each of these informational activities the Committee formulated viewpoints, which governmental administrations were advised to observe:

- Re-use of information. Government agencies should restrict information obligations as much as possible by re-using existing information, generated by enterprises for their own management use and which they can transmit without further processing.
- Information processing. Government agencies should be encouraged to create common data definitions. Different authorities requiring diverse presentations of the same data often leads to different interpretations and a tendency to non-compliance.
- Information creation (separate activities are required to generate the information as well as a separate bookkeeping system). Government agencies should only request new

information if it can be proved that re-use and processing of existing information is not satisfactory. Government agencies guard against changing information obligations during reporting periods, and give enterprises enough time to adapt their administration to new requirements. Information provision obligations for enterprises should be minimised by giving the authorities the right to collect information from existing databases.

- Information storage may be expensive and risky. Expensive, because some governments demand storage for a long period, and risky, because electronically stored data may become irretrievable (“digital durability”) after a few years. Government agencies should make storage times as short as possible.
- Information transfer will become less burdensome if it can be done electronically. As long as forms have to be filled out by hand, the administrative burden may be substantial. Government agencies should use IT to make information “place-independent”.
- Information procedures can be burdensome, especially when laws and regulations prescribe with great specificity which instruments to use and how precisely the information has to be gathered. Such laws and regulations may not prescribe the most efficient way to gather information. Authorities, therefore, should only prescribe the results to be achieved and not the exact way in which the reporting should take place.

The Slechte Committee also suggested to the Dutch government a systematic and independent monitoring and measurement of administrative burdens, and the establishment of an IT-facilitated single window approach to the reporting of administrative burdens. As will be discussed in the Section on the Description of the Programme, the Dutch government has to a great extent followed these recommendations.

### **The Advisory Board on the Testing of Administrative Burdens (ACTAL)**

ACTAL<sup>1</sup> was established by a government decree of May 1, 2000, following the recommendations of the Slechte Committee to institutionalise the monitoring of and the initiatives to reduce administrative burdens<sup>2</sup> on enterprises. ACTAL is an independent organisation that acts as a watchdog and facilitator for the Dutch government. It is designed to give strong backing to the government’s own objective to achieve a 25% reduction in the overall administrative burden on enterprises. ACTAL is set up as a temporary organisation. It is expected to achieve its aims within 3 years.

To ensure its effectiveness, the Dutch government decided that ACTAL should be an organisation placed outside the realm of political decision-making, focusing solely on advising government agencies and the Parliament on the reduction of administrative burdens in proposed and existing legislation. It was concluded that if ACTAL’s functions would also include the independent review of broader regulatory quality assurance mechanisms such as regulatory impact assessments or general cost-benefit analyses, the organisation would be drawn into unnecessary political discussions about the purpose of the legislation in question.

ACTAL aims to achieve a cultural shift among legislators and regulators to encourage them to find ways to significantly cut back administrative burdens imposed on businesses. It also aims to increase the understanding about the impacts of laws and regulations on the overall administrative burdens on enterprises. ACTAL can choose its own ways and means to help achieve this goal. It can take initiatives and carry out its own research.

ACTAL reviews proposed laws and regulations. It requires ministries to quantify the administrative burdens produced by new legislation and to report on alternative policies that may result in a reduced burden on enterprises. A growing number of ministries have standard assessment tools (such as standard cost models) at their disposal to quantify the administrative burden in legislation. ACTAL checks the ministries' calculations and considerations. It may propose improvements and even call for the withdrawal of proposed laws and regulations.

ACTAL also advises on existing laws and regulations. It does this indirectly by evaluating the ministerial action programmes on administrative burden reduction that ministers are obliged to present annually to Parliament. In its advice, ACTAL may highlight areas of concern and propose improvements.

The Parliament or an individual minister may ask ACTAL for advice. ACTAL may also advise a minister (but not Parliament) on its own initiative. The Dutch Advisory Board Act (*Kaderwet adviescolleges*) stipulates that an advisory board is authorised to access all relevant information from government agencies. Additionally, the Dutch General Act on Administrative Law (*Algemene wet bestuursrecht*) stipulates that government agencies are obliged to transmit information that advisory boards require for the proper fulfilment of their tasks. On the basis of these provisions, ACTAL can request to review any draft law.

An interdepartmental committee on planned legislation keeps ACTAL informed about laws and regulations that will be proposed. Each ministry has to report all its planned legislation to this committee. The committee decides which proposals may have significant consequences on enterprises, the environment, or the legal system, and will require a regulatory impact assessment, environmental impact assessment or implementability and maintainability assessments. When the committee decides that a regulatory impact assessment has to be produced for a particular proposal, it will also indicate if attention has to be paid to the administrative burdens that may ensue. ACTAL can follow up on the committee's findings with regard to the administrative burdens in proposals. Regulatory impact assessments are carried out by each ministry and co-ordinated by the Ministry of Economic Affairs. Within the framework of a regulatory impact assessment, ministries must pay attention to administrative burdens as a standard procedure. ACTAL facilitates this process and reviews the possible results as an independent advisor. Regular meetings are held between the Ministry of Economic Affairs and ACTAL to co-ordinate the Ministry's activities on the overall regulatory impact assessments and ACTAL's activities on administrative burden reduction.

There is an agreement between ACTAL and the ministries that all proposals for which the interdepartmental committee on planned legislation requires a regulatory impact assessment, shall automatically be sent to ACTAL for review. Most ministries have agreed to go much further. They pledged even to consult ACTAL on proposals that may have an impact on the overall administrative burden on enterprises but have not been selected by the committee.

ACTAL's review procedure regarding proposed laws and regulations is as follows:

- Proposed laws and regulations which have an impact on the overall administrative burden on enterprises are conveyed to ACTAL for review.
- ACTAL decides on the basis of a set of selection criteria which laws and regulations will be selected for analysis.
- ACTAL analyses the proposed laws and regulations that are presented or selected based on a set of criteria.

- ACTAL communicates the result of its analysis to the minister, deputy minister or initiator of the proposal as a final judgement.

Selection criteria are:

- How many enterprises (or employees) are involved?
- How complex are the information obligations?
- What is the frequency of the information obligation?
- Which salary scale is involved with the information obligation?

On the basis of a preliminary calculation of these four aspects the total administrative burden is classified into one of three categories – *immediate analysis* (the administrative burdens total more than EUR 5 million); *sampling analysis* (the administrative burdens total between EUR 0.5 and 5 million); and *no analysis* (the administrative burdens total less than EUR 0.5 million).

The analysis criteria on which the judgements of ACTAL are based are the following:

- Are the administrative burdens, which will be imposed by a proposed law or regulation, sufficiently considered?
- Are the information obligations of the proposal indicated?
- Is the nature of the information obligations indicated (one-time only or repetitive; limited or substantial; more or less frequent; new obligations; new concepts introduced; new terms or deadlines)?
- Is the target group defined and quantitatively charted?
- Are the costs of information assembly, processing, registration, storage and provision estimated?
- Is there any indication whether the introduction of the proposal will eventually lead to cost reductions, and if so, to what amount?
- Is it indicated when the most recent change of the legislation took place?
- Are different options examined to reduce the administrative burdens? Is it indicated whether the ministerial department has investigated whether a lesser frequency, a better streamlining, harmonisation with existing concepts, or a systematic simplification are possible?
- Are alternatives for the different versions of laws and regulations considered?
- Is the least burdensome option chosen? Are arguments provided as to why a certain option was preferred and possible alternatives were rejected?

If necessary, ACTAL can make use of panels of enterprises or experts and commission research by outside researchers. ACTAL also holds consultations with a business panel which consists of approximately 500 enterprises. Apart from that, it has regular contacts with employers' organisations of large, small and medium-sized enterprises, agricultural associations, branch organisations, and depending on the case, with individual firms.

On the basis of the considerations implied in the selection and testing criteria, ACTAL gives its final judgement as formal advice to the minister or initiator of a law or amendment. This final judgement can take one of the four forms listed below:

- the Board advises to submit the proposal to the Cabinet;
- the Board advises to submit the proposal to the Cabinet, after its comments are taken into account;

- the Board advises not to submit the proposal to the Cabinet, unless its comments are taken into account; or
- the Board advises not to submit the proposal to the Cabinet.

ACTAL makes its advice available to the minister involved within four weeks after it has received a request for advice or has initiated its own review. If the complexity of the regulation requires more time for consideration, this period may be extended for another four weeks.

The ACTAL advice received by a minister will be attached to the proposed laws and regulations that are discussed by the Cabinet. In this way, the Cabinet can establish whether the minister has taken the advice sufficiently into consideration. The Council of State, the final advisory body in matters of legislation, will receive the proposed laws and regulations, the advice given by ACTAL (among other advices that may have been issued) and a memorandum with the position of the Cabinet.

Since September 2000, ACTAL has produced 80 advice memoranda related to draft laws and regulations. As long as these laws and regulations remain unpublished, the advice of ACTAL cannot be disclosed. As soon as the laws and regulations are made public, ACTAL will post its advice memoranda on its Web site.

ACTAL has reported a number of bottlenecks in its working relations with ministries. There is dissatisfaction with the occasional late provision of legislative dossiers by the ministries. This late delivery threatens to make ACTAL's assessment impossible. Another problem is that ministries – despite the availability of a standard cost model – do not always quantify the administrative burdens generated by a proposed law or regulation. Furthermore, in a number of cases, possible alternatives are neither considered, nor described or quantified in the memorandum of explanation.

### **Ministry of Economic Affairs**

The Ministry of Economic Affairs is the co-ordinating ministry for the initiatives and activities related to the reduction of administrative burdens. As such, it has executive responsibility for the success of the campaign to simplify the information obligations of enterprises. It has launched 11 projects, seeking to provide baseline measurements of administrative burdens. ACTAL, which also reports to the Parliament as a whole, reports in the first instance to the Ministry of Economic Affairs.

## **Description of programmes**

### ***Technologically facilitated mechanisms to reduce administrative burdens***

#### ***Forms online***

As indicated above, the Slechte Committee developed the concept of using Internet-based techniques to achieve a gradual reduction of administrative burdens on enterprises. This plan was endorsed by the Ministry of Economic Affairs, which has committed itself to have the system operational by the end of 2003. When fully implemented 1) a central portal site will be available to access all necessary forms online; 2) it will be possible to find and fill out all necessary forms online; 3) the forms can be transmitted electronically; and 4) the data on one form can be re-used (with permission of data provider) on other forms. The forms will be designed according to demand patterns. It is expected that the design of the forms will evolve to a common standard.



The Minister of Economic Affairs has launched an initiative – “Government Forms On-Line” – to apply IT more intensively. The intention is to create a situation whereby:

- An entrepreneur can find all relevant government forms on one portal.
- The forms will include the information the government already possesses about the enterprise.
- The entrepreneur will be warned pro-actively about services, obligations, or information.
- A single piece of information will only have to be delivered once, either by mail or electronically.

The phases of the Government Forms On-Line project have been:

- By *mid-2001* – creation of a central Web site with references to online forms, and information on how to handle the forms.
- By *mid-2002* – establishment of an intelligent search agent to find the relevant forms, and other applications to simplify filling the forms.
- By *late 2002* – creating the option that forms filled out online can be sent electronically and thereby enabling the regulatory transaction.
- By *late 2003* – with the consent of the entrepreneur the provided information will be re-used, i.e., the forms will be filled out automatically as much as possible. The layout of the forms will be harmonised. A project organisation, under the leadership of the Ministry of Economic Affairs, which consists of participants in the most involved ministries, will be created. It will be led by a steering group composed of high officials from the involved ministries.

The focus of this project is the creation of one single Web site, where one can find all questionnaires and forms of central, regional, and local authorities that any enterprise might have to fill out. A visit to this Web site will suffice to ascertain which information has to be supplied for which authority or for which kind of activity. The assembly of the information can take place via the Internet. The proposal of the Committee fits in with the initiative to create a single government window, called OL (see Section on One-stop shops approaches).

According to the Committee’s proposal, the single window will take place in three phases:

- *Phase 1.* All forms that regulate the interaction between government and enterprises will be placed on one Web site. At first, the existing diversified formats will be maintained. The existing interactions with governmental departments and authorities will also remain as they are. Enterprises will remain free to provide information in the traditional form or via the Internet.
- *Phase 2.* Information that is provided via a form on the Web site can be used for other forms. If they wish, enterprises that provide data on one form do not need to provide it again.
- *Phase 3.* The sequence of questions on the forms, the layout, and the terms and concepts used will be standardised. A standard way of assembling information by governmental authorities will gradually be introduced. It will make this assembly transparent and will prevent redundant questioning.

### **Standardising data definitions**

In 2000, the Dutch government launched a pilot project aiming at standardising and facilitating electronic transfer of data from enterprises to government authorities.

Currently, enterprises have to keep many records and registrations to enable governments to implement their policies. Examples of such obligations are financial statements of enterprises about salaries and other taxable remuneration of their personnel, and statements by banks about dividends cashed in by their clients, or about “exceptional” transactions, which might be related to money laundering.

The project is a co-operation between the Tax Administration, the co-ordinating organisation of Social Security Offices, and the National Statistical Office. In this latter organisation, the architecture and common standards for the assembly of data with enterprises are developed. These common standards will be built into software packages (modules) provided to small and medium-sized enterprises by software providers.

Once installed in the accounting modules of enterprises, data required by the Tax Administration, the organisations in the Social Security sector, or the Statistical Office can be imported directly from the enterprises’ accounting systems without any active involvement of the enterprise.

First test-runs for this project took place in 2000. Cost reductions in five legislative fiscal areas are estimated to have totalled EUR 680 million – approximately 50% of the total administrative burden in these areas. No evaluation on the results of the project is so far available.

**Facilitating Interchange of Data between Enterprises and Administrations (IDEA).** In 1999 the Dutch government launched a programme aiming at an improved Interchange of Data between Enterprises and Administrations (IDEA). The IDEA concept is slightly different from the above-mentioned project on data standards, as its starting point are data definitions and standards of the enterprises, rather than those of government agencies. The project focuses on the establishment of those data-elements in the accounting systems of the businesses that in different constellations can cover the total need for data to be provided by businesses to the authorities. Application of the IDEA concept requires that enterprise data be dissected into such components that allow different authorities to compile the data in a form that they need for their own administration.

Two different kinds of data-elements are involved: 1) data-elements that enterprises assemble, store, process, and archive for their own business management, for example salaries; and 2) data-elements that enterprises do not need for their own management, but have to assemble, store, etc., for the benefit of the authorities.

To enable the authorities to compile their own data, data sets consisting of these different data-elements are made available by the enterprises to the authorities. If the accounting system of an enterprise is organised according to the IDEA concept, the transmission of only one single set of data will be required to inform all authorities concerned. In case a law or regulation is changed, it will simply be a matter of re-composing some data-elements in one or more modules. Another advantage ascribed to the IDEA approach is that the authorities themselves will collect the data-elements they need, and will compile them into the required formats. According to the IDEA concept, the authorities will continue to be responsible for the calculation of obligations and payments.

A pilot project of IDEA was carried out between May and September 1999, involving the branch organisation for retail trade, the social security benefit office, tax authorities, and the government statistical services. A set containing a group of data-elements is first sent to the benefit office. This office deducts the social contributions due, and sends

figures about the residue, the fiscal wage, to the internal revenue office. The fiscal office establishes the wage tax and notifies the enterprises about the withholdings, and informs the statistical office. So, by sending only one message, containing an assembly of data-elements, the retail firms fulfil their legal obligations. With the help of an IDEA module, the assembly of data-elements is collected automatically from the businesses' accounting systems.

Once fully in place, the estimated cost savings of IDEA for the retail sector are estimated to total EUR 90 million, about 50% of the current total administrative burden in the areas of wage tax, employees' social insurance, and wage and labour market statistics. No evaluations exist on the preliminary results of the project.

**Prevention of information overlap.** Further attempts have been made to reduce the overlap of information requests to enterprises. One such initiative is the Routing Institute for Inter-National Information Streams (RINIS). RINIS is an inter-sectoral reference system with the purpose to collect information in the form of databases and to make the data available for government agencies. RINIS aims to prevent the need to collect and store data in more than one place and by more than one authority. When RINIS is completely rolled out it will connect to the information systems of car registration, population registration, student allowances, rent subsidies, health care, social security, taxes, etc.

Secondly, through the creation of so-called authentic registrations, enterprises will only have to report the same data once. If an enterprise has provided data to an authentic source, it does not have to be approached another time for the provision of that data. Some authentic sources, such as a registry of enterprises, and a registration of policies of unemployment insurance, are already in existence, and others are being developed.

### **The single enterprise register**

This project focuses on setting up a Single Enterprise Register in which identification of the data of all enterprises located in the Netherlands will be registered in a harmonised and standardised way. In 1998, a first proposal for the creation of such a register was developed and presented to the Deputy Minister of Economic Affairs. In 1999, the Strategy Team, consisting of representatives of the Ministry of the Interior, the Ministry of Justice and headed by the Ministry of Economic Affairs, developed an implementation schedule. The first version of this register will be operational at end 2003. The Act to give the Single Enterprise Register the legal status of an "authentic register" will be in force end 2006.

The Single Enterprise Register is seen as an authentic registration that is highly reliable and in principle always to be up-to-date, akin to the Dutch population registration. Authentic registrations are responsible for gathering and registering specific characteristics of an object and making these available to other administrations. The Single Enterprise Register is destined to function as a unique source of basic data related to enterprises, self-employed professionals, and other organisations. The starting point of the Single Enterprise Register is that the data will be delivered to the government only once, and will be used for different functions. By the use of electronic interchange, all registrations in other parts of the government are supposed to register the same value for a specific characteristic. It is expected that the introduction of such a registration will substantially reduce the administrative costs of enterprises, citizens, and social organisations. Another asserted advantage of the Register is that the quality of the data and policy-making with respect to enterprises will improve, thanks to the use of standard, undisputed, and linkable data and indexes. The idea of a

### Box 6.2. The basic characteristics of the Single Enterprise Register

*Limited set of basic data.* The Single Enterprise Register is planned to register a limited set of basic data. The registration of basic data records the identification, the character, and the economic purpose of the organisation. This includes name, address, legal status, activity descriptions/codes etc.

*Identification number.* The identification number is a key element of the Single Enterprise Register. Through this number the Register shows “with which business we are dealing”. The number can be recognised by all the different register institutions. Through this number the possibility is created to re-use the information which is already available within the government. In this sense the identification number is key to the administrative burden reduction.

*Population register.* The Register is planned to cover all business/organisation objects within the Netherlands. It unites the Trade Register of the Chambers of Commerce and the core register of the Tax Administration called “Beheer van Relaties” (“Relations Management”).

*Use of the Register.* The Register is planned for use by all the institutions within the government.

*Environment of the Register.* The development of the Single Enterprise Register is part of the aim of the Dutch government to create a system of authentic registers. The Single Enterprise Register is one of the authentic registers, just like the population register, or a register of social security policies, etc.\*

\* See Ingrid Post, Rolf Bom and Harrie van de Ven (1999), “The Development of a Single Business Register as an Authentic Register”.

Single Enterprise Register was developed by the four main business registrars in the Netherlands: the Ministry of Finance, the Chambers of Commerce, the National Institute for Social Security, and Statistics Netherlands. The Ministry of Economic Affairs is now also involved in the project.

### One-stop shop approaches

Under the label of “Public Counter 2000” (“Overheidsloket 2000” or “OL 2000”) many initiatives are brought together to improve the quality of service provided to citizens, enterprises, and non-profit organisations. Although simplification of administrative burdens or reduction of the costs of administrative burdens are not always the key focus of these initiatives, the reduction of burdens is in most cases one of the achieved effects.

### The Enterprise Service Counter

In 1999, the Ministry of Economic Affairs started the Enterprise Service Counter project to improve public service delivery to entrepreneurs. This project aims at the creation of a common counter of municipalities, Chambers of Commerce, tax administrations, and the Ministry of Economic Affairs itself. At the local or regional level, provinces and local partners may be involved. Ideally an Enterprise Service Counter is a (virtual) place where the entrepreneurs can get services from different public authorities. These services are offered on the basis of so-called “demand patterns”. These are comprehensive sets of questions and demands that are related to “life events” or “life episodes” or to the realisation of public rights or the fulfilment of public obligations.

### Box 6.3. Toolkit of an enterprise service counter

- Inventory of demand patterns
- Assortment of services
- Model of a (virtual) service counter
- Education guide for personnel
- Model of co-operation agreement
- Management control model
- Checklist for communication
- Demand/product catalogue
- Co-operation models with other single window counters
- Prototypical registration forms

Three pilot projects of enterprise service counters were made operational at a provincial, regional and municipal level. The three pilot projects are developing instruments for enterprise service counters. Together these instruments form the toolkit of an enterprise service counter.

#### **Business Entry Point project**

This project focuses on developing a virtual front office, where on the basis of specific question patterns entrepreneurs can gather all necessary information on transactions with the government and government services. The project also focuses on publishing government forms online. It will be possible to handle a number of incidental transactions and services (*e.g.* requesting a VAT number or registering at a local Chamber of Commerce) through this virtual front office.

The trial period for the virtual front office will start mid 2003. The first version will be operational end 2003. The second version, which will have a much broader content, will be operational end 2004.

#### **“Service oriented government”**

The OL 2000 programme also consists of a large number of initiatives aiming at improving services and reducing administrative burdens on citizens. Initiatives are launched at the central as well as the local levels of government.

Most importantly, in November 2000, the Ministry of Economy launched the project “Service Oriented Government” (“*Service Gerichte Overheid*”). The project was the result of an increasing dissatisfaction among citizens regarding the quality of many laws and regulations in terms of perceived administrative burdens, clarity and accessibility, and the performances of the public administration.

In the context of this project, a limited number of problem areas were identified:

- Regulations related to building activities.
- Accessibility of governmental institutions.
- Transparency of the cost composition of governmental services.
- Administrative burdens on requests of municipal permits.

After identifying the most burdensome sources for citizens, some projects were launched, nationally as well as internationally, to chart “best practices”. The citizens’ position was the starting point of these projects.

#### Box 6.4. **Examples of various government one-stop shops**

Police Safety Net (Ministry of Interior): A Web site with general information about security, which at the local level is supplemented by information about neighbourhood-projects, contact persons and FAQs. The purpose of this Web site is to make people feel safer, and to engage actors other than the police. It permits people to express their opinion on the issue of security.

Country-wide Police Information Number (Ministry of Interior): A number for non-urgent announcements, questions and requests replaces the regional access numbers of the police. The national police number remains operational for urgent cases. The aim is to reduce the amount of calls to the national number (police, fire brigade, and ambulance) on non-urgent cases.

ELRO, Electronic Counter of the Judicial Organisation (Ministry of Justice): This site provides information about the organisation of the court system, makes it possible to consult case files, contains a list of legal terms, and provides news about recent court decisions and more specific information. This site is, however, more oriented to issues relevant to the legal profession than to issues that are concerns for the general public.

The Green Counter (Ministry of Agriculture): This site aims at concentrating or integrating the Web sites of different departments within the Ministry. The project also allows transactions concerning levies and subsidies.

Care and Welfare Counter (Ministry of Public Health, Welfare and Sport): In 2002, ten cities and regions have created counters for care and welfare. At these counters, all citizens, irrespective of their background, situation, characteristics, or capacities, receive information and advice that can enhance the quality of their lives as well as provide solutions to their problems. Counters for care and welfare can be used by citizens to receive information, for example, on disabilities, chronic illnesses, addictive behaviour, unemployment, volunteer activities, sports opportunities, etc. All kinds of social organisations, specialising in the problem areas concerned, are involved in the further operationalisation of the counters.

Counter for Building and Housing (Ministry of Housing, Spatial Planning and Environment): According to the implementation plan, this counter responds to four demand patterns: 1) the search of tenants by a candidate owner; 2) the search for housing by a candidate tenant; 3) problems and questions of house owners; 4) problems and questions of tenants. Other demand patterns may be developed in the future.

### **Time limits for administrative decision-making**

The Dutch Administrative Law requires that administrative decisions have to be taken within a reasonable time limit. The General Statute on Administrative Law (Awb article 6.2) has specified a general time limit of four weeks, with a possible extension of an additional four weeks, within which public authorities have to give an administrative decision on request, unless the special regulation concerned sets a different time limit.

#### **“Silence is consent” rule**

A “silence is consent rule”, as such, does not exist for administrative procedures in the Netherlands. Nevertheless, administrative law gives citizens a certain protection against the uncertainty that results from the (tacit) refusal of an authority to take a decision. The Dutch Administrative Law recognises the exceeding of a reasonable time limit to take a decision as an explicit refusal by the authority. At that point, the citizen may launch an appeal.

### **Alternatives to administrative regulation**

Alternatives to traditional command-and-control regulation are used relatively widely in the Netherlands, and guidelines for systematic consideration of alternatives are integrated in the regulatory process.<sup>3</sup> Although such alternatives are not used with the explicit and sole purpose of reducing administrative burdens, in some cases this is a fortunate side-effect.

#### **Covenants**

In December 1995, the Minister-President promulgated a regulation with respect to the use and content of covenants. Covenants, in the Dutch context, are agreements between public authorities or between private parties and public authorities, concerning the exercise of a public authority or the implementation of a public policy. The legally binding nature of this kind of agreement is comparable to that of “gentlemen’s agreements”. Covenants are used especially in the environmental sector.

In early 1996, the Ministry of Justice published Guidelines for Covenants (*Aanwijzingen voor convenanten*). The checklist proposed by the Ministry contained the following elements:

- Is intervention of the central government necessary, or could the achievement of the desired outcomes be left to the self-regulation of the sector or to other public authorities?
- What instruments (information, self-regulation) could be used as alternatives, taking into consideration the realisation of government policy, its implementability, its enforceability, and the protection of related interests?
- Is a covenant demonstrably more effective and more efficient than a law or regulation?
- Can goals, rights, and obligations be specified clearly enough?

The guidelines also give many other suggestions, recommendations and examples on issues such as conflict resolution, sanctions, evaluation, and possible change and adaptation of the clauses of a covenant.

#### **Rationalisation of permits**

The Dutch government’s general policy for the use of permits is that oversight based on the observance of general rules should be preferred over preventive restrictions, and that reporting on activities should be preferred over an obligation to ask for permission.

A permit is considered an adequate policy instrument if: 1) it is necessary to regulate individual actions or acts by case-oriented rules and to monitor such actions; or 2), the interest, that has to be protected, is so important, that an exemption from an explicit ban can only be permitted on a case-by-case basis.

In July 1998, the Minister of Justice reported to Parliament about the actions undertaken by the ministries on the basis of the guidelines and the intervention hierarchy established by the Cabinet. The guidelines were taken up by the ministries, and several permit systems were reconsidered. The international (especially European) permit systems, however, could not be reconsidered.

The General Audit Office (*Algemene Rekenkamer*) recently scrutinised 555 permit systems of the ministerial departments. On the basis of this scrutiny the General Audit Office made some recommendations with respect to:

1. Reconsideration of permits as a policy instrument;
2. Use of performance indicators and other management tools;

3. The imposition of cost-financing fees;
4. The maintenance of the conditions of the permits;
5. The guaranty of bureaucratic integrity.

### **Other relevant policies**

#### ***Simplification, harmonisation, and unification of taxation with social security***

The complex laws and regulations in the sectors of taxation and social security, and the lack of harmonisation between both sectors, has, over the years, led to a serious aggravation of the administrative burdens on enterprises. Billions of Dutch guilders could be saved in these domains, and many mistakes prevented, with administrative simplification.

Although it is not possible in the framework of this general overview to give a full account of the experiences made, the main problem seems to be the differences between elements of income accessible for levying taxes and premiums to the national insurance programme and income as a basis for calculating social security and other benefits. A law to reduce those differences was recently circulated amongst the social partners. (The acronym of this law is WALVIS, the Dutch word for whale, an indication of the size of the operation.)

**WALVIS.** In the Explanatory Memorandum of the law, the following five goals are mentioned: enhancement of the transparency of the system of employee insurance; improvement of the basis for the establishment of entitlements; decrease in the costs of implementation for the administrative bodies; reduction of the administrative burdens on employers; and improvement of law maintenance.

The law covers four issues. The first one is on the definition of a “wage”. The definition of wage that forms the basis of the calculation of benefits is also chosen as the standard for the calculation of the income subject to the insurance scheme, thereby reducing reporting obligations for the employers. Second, the system of insurance contribution – which now may take place either before or after the pay period – will be unified so that contributions take place after the pay period. This makes unnecessary the generation of difficult estimates which are now required by the existing system. Third, a register of insurance policies will play a central role in the benefit offices. This measure reduces the information obligations of the employers. Fourth, the very complicated and rather subjective “pay-per-diem” calculation system, as basis of charges and benefits, will be drastically simplified. The income effects of these measures are more or less neutral.

#### ***Measuring administrative burdens***

The MISTRAL methodology was developed to measure the administrative burdens on enterprises. It has been instrumental in creating the right atmosphere – less ideological and more technical – for a pragmatic discussion on administrative burdens.

Since 1993, the Dutch research organisation, EIM Small Business Research and Consultancy, has been developing and refining a computer model, with the Dutch acronym MISTRAL, to evaluate the business impact assessment of regulations. MISTRAL works in three stages: a) an in-depth analysis during which all “data transfers” between a business and the authority (*e.g.*, a document, a telephone call, an inspection, etc.) are isolated and defined; b) the time involved in each “data transfer” and the level of the person performing it (related to professional qualification and hourly wage-rate) are then determined;



and c) the data are computed to produce cost estimates. MISTRAL has been used to quantify administrative compliance costs of different laws and regulations, including evaluation of the information requirements of labour law, annual accounts, corporation tax, wage tax and social premiums, legislation concerning working conditions, and environmental legislation.

MISTRAL's main focus is on data transfers, traditionally through documents of any kind, and more recently also electronically. The one-time costs are estimated separately. Within MISTRAL a data transfer is defined as: Any information traffic between businesses and enforcing actors to inform the enforcing institutions in order to sustain a) the actions of these enforcing actors and b) the process of maintaining compliance.

A data transfer may encompass a document, a telephone call, an inspection, an e-mail, etc. The basic algorithm of MISTRAL is:

- Costs of information traffic = amount of messages x costs per message
- Costs per message = amount of actions x costs per action
- Costs per action = time x (wage) tariff

The calculations executed within MISTRAL are based on investigations of the time actions take – standardised after “average practise” – and of the frequency with which they are performed.

Calculations using MISTRAL may be executed in varying legal domains, such as social legislation, economic regulation, and fiscal requirements. The MISTRAL method is also quite suitable for determining which type of law maintenance through information obligations is the most efficient and the least burdensome for enterprises.

### ***Creating a baseline and measuring changes over time***

The MISTRAL method is a bottom-up approach and therefore is very exact. When applied for the first time, MISTRAL is rather labour-intensive due to the need to measure a baseline. The starting point for measurement is the law and its specific articles. All administrative actions required by a law are meticulously charted as to their frequency and time of execution. The wage rates used can also be determined exactly. Once a baseline survey has been carried out in a certain legal area, the monitoring of the changes of this area and their effects on administrative burden become rather simple.

If a less expensive and less time consuming method suffices to estimate the administrative burden implied by a law, a regulation or a legal domain, a top-down approach may be applied – e.g., when an *ex ante* assessment in case of a proposed law is sufficient. MISTRAL can also be used for executing quick scans of vast areas of existing laws in order to find the most burdensome laws. A survey of enterprises' assessment about information costs they believe a legal obligation entails, gives a more subjective and less precise answer.

Most ministerial departments that are executing a baseline measurement of the administrative burdens are using MISTRAL. These baseline measurements are necessary as a starting point, to enable the ministries to report to Parliament what progress they are making in reducing administrative burdens. Up to now, baseline measurements according to MISTRAL have been carried out on behalf of the Ministry of Finance, the Ministry of Social Affairs and Employment, the Ministry of Judicial Affairs, and the Ministry of Economic Affairs. In addition, in order to prepare baseline measurements, quick scans based on MISTRAL were carried out on behalf of the Ministry of Agriculture, Nature and Fishery.

EIM Small Business Research and Consultancy, the inventor of MISTRAL, has calculated through a mixture of the bottom-up and top-down approaches that the administrative burden for enterprises has grown from approximately NGL 13 billion [EUR 5.9 billion] to about NGL 16.5 billion (EUR 7.487 billion) between 1993 and 1998. According to EIM, without the policy set by the Cabinet in 1994, the growth would have been NGL 0.93 billion [EUR 0.42 billion] higher. This means that a reduction of 5.35% has been achieved, falling short of the 10% target reduction, which the government set for itself. From 1998 to 1999 an additional reduction of 0.5% was realised according to EIM.

### ***Burden reduction reporting by ministries***

Every ministry is required to report to Parliament about the administrative burden situation in their own legislative domains and also to develop an Action Programme on reducing administrative burdens. The action programmes of the ministerial departments consists of the following steps:

1. Preparation of an inventory of relevant laws and regulations of ministries and of executive authorities at lower levels of government. This will give insight into which legal domains cause unnecessary administrative burdens.
2. Measurement of the volume of administrative burdens on enterprises (In 1998: it was NGL 16.5 billion [EUR 7.49 billion] according to EIM). The MISTRAL methodology is used for the measurement of a baseline level as a starting point.
3. Reduction of administrative burdens. As part of the inventory of legal domains mentioned under 1), the most burdensome laws and regulations are selected as first targets for the reduction attempts. While taking these steps, the ministerial departments have in their own sectors applied the following selection criteria in identifying the laws and regulations that require the most immediate action: frequency of administrative communications; volume of administrative burden per communication; number of enterprises involved; opportunities to apply IT; intensity of irritation on behalf of enterprises; intersectoral nature of administrative burden; and, possibilities for synergy with other administrative burden reduction efforts.
4. Monitoring of effectiveness of reduction programmes per legislative domain. The results of the (baseline) measurements will be updated yearly. It is expected that more intensive reconsideration of measurements will have to take place only once in every five years.

## **Some lessons learned**

### ***The Dutch approach***

Many countries employ a broad approach to cost-benefit analysis and regulations. This means that parallel to the political debate on laws and regulations a quasi-economic discussion is taking place concerning the same laws and regulations. In this approach, the discussion about administrative burdens can become highly politicised. Attempts to “reduce paperwork” can also in fact have a much broader scope. They are often directed against the burden of regulatory compliance itself, instead of solely against paperwork that is implied by the laws and regulations.

The Slechte Committee has broken away from this tradition. First of all, it has focused only on costs imposed on enterprises. In this sense, the target group was limited. Secondly, it has made a distinction between 1) the costs of compliance for enterprises, 2) the costs of law enforcement by public authorities, and 3) the costs of the information enterprises have to

### Box 6.5. Examples of ministerial administrative reduction actions

*In the environmental domain* – replacement of specific laws and regulations by general ones, so that different branches of industry no longer need specific permits for their activities. If this approach succeeds in all branches of industry the annual administrative reduction will amount to NGL 200 million [EUR 90.75 million] (compared to 1995).

*In the domain of trade and industry* – the law on consumer credit obliges each licence holder (approximately 125) to give annually audited information – costs NGL 2 000-3 000 (EUR 907.6-1 361.3) – and once in 5 years an extensive report – costs NGL 10 000-15 000 (EUR 4 537.8-6 806.7). Consideration is being given to changing the law and to abrogating those obligations.

*In the fiscal domain* – a project on electronic reporting obligations could result in cost savings of many millions. Abrogation of some audit certificates with respect to investment facilities and reduction of payments for income tax and company tax would result in a cost reduction of about NGL 25 million.

*In the domain of the Ministry of Justice* – reduction of the storage time of financial data for enterprises results in a yearly saving of NGL 120 million to 140 million (EUR 54.45-63.53 million).

*In the domain of social affairs* – the area of employees' insurance seems to be the most promising target for the reduction of administrative burdens.

supply to make law enforcement possible. Only costs belonging to this third category were the object of reduction attempts of the Slechte Committee. So the focus was relatively limited.

The attraction side of this approach is that the costs of administrative burdens are relatively easy to calculate. Knowing the costs explicitly makes the need for burden reduction obvious for everybody, and, therefore, creates support for such activities. Moreover, the “general interest” nature of the reduction of administrative burdens depoliticises the issue. It is difficult to argue against a provision for a reduction of administrative burdens once the size of the cost reduction is known (around 17 billion Dutch guilders per year).

Despite the presented initiatives and actions, the Dutch government still fell behind of achieving its original target of a 25% reduction of administrative burdens between 1994 and 2002. The latest figures available indicate that a 6.5% reduction has been achieved until the end of 2001. In November 2002, the Dutch government reconfirmed the target, but extended the deadline of meeting it till 2006. At the same time, the government presented an action plan to Parliament on how to achieve the “missing” 18.5% reduction. In this action plan, each ministry is held responsible for its own reduction rate, making the rule easier to enforce.

### **Institutionalisation**

A second lesson concerns the need for a planned institutionalisation of administrative simplification. This should be started by the “internalisation” of the concern about administrative burdens in the bureaucratic culture of the ministries. The second step is to create structures of checks and balances to keep administrative burdens within limits. As far as the culture at the ministries is concerned, ACTAL tries to educate and develop awareness about burden reduction among officials at the ministries through having regular meetings with them. The empirical scientific underpinning offered by the MISTRAL

methodology, helps provide an awareness of the need to reduce the administrative burdens. Attention paid on administrative burdens on enterprises has to become a constant element of policy-making and the legislative processes.

As far as the structural institutionalisation is concerned, a system of checks and balances is created on one hand between administrative burden co-ordinators and the policy-making officials at the ministries, and on the other, between ACTAL and the ministries.

The effectiveness of these institutional measures still has to be proven by practise. One may hope that the awareness and concern of elected and non-elected officials about this subject will not result in routinised and ritualised procedures, as it has happened so often in the past with respect to other, originally well received and well adhered to policies.

### Notes

1. For this overview, use is made of the information on the Web site of ACTAL: [www.actal.nl](http://www.actal.nl)
2. The Dutch government defines administrative burdens as: "The costs which have to be made to fulfil information obligations that ensue from laws and regulations of the government, such as the assembly, processing, registration, storage and provision of information."
3. See OECD (1999).

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## *Appendix*

## Federal information collection burden in 1987-2001

In burden hours

Agency	1987	1992	1995	1996	1997	1998	1999	2000	2001
Agriculture	67 700 000	71 600 000	131 091 022	107 248 206	89 290 439	71 950 000	67 680 000	75 190 000	86 720 000
Commerce	5 400 000	4 100 000	8 239 828	7 960 779	8 210 119	13 490 000	7 210 000	38 570 000	10 290 000
Defense	279 700 000	215 200 000	205 847 538	152 490 315	138 511 139	119 000 000	111 730 000	93 620 000	92 050 000
Education	34 500 000	23 100 000	57 554 905	49 111 300	43 725 057	40 900 000	42 070 000	41 980 000	40 490 000
Energy	14 200 000	8 700 000	9 187 531	4 656 053	4 478 981	4 460 000	4 480 000	2 920 000	3 850 000
Health and human services	163 200 000	156 700 000	152 615 502	137 540 947	137 008 078	139 310 000	164 350 000	173 710 000	186 610 000
Housing and urban development	13 300 000	30 300 000	33 769 554	37 245 148	32 210 600	18 480 000	19 750 000	12 460 000	12 050 000
Interior	3 700 000	4 900 000	4 165 429	4 357 370	5 194 780	4 570 000	4 360 000	5 640 000	7 560 000
Justice	40 400 000	32 600 000	36 670 323	36 162 128	39 130 642	26 820 000	36 590 000	36 820 000	40 530 000
Labor	72 600 000	51 800 000	266 447 906	241 077 975	216 810 705	198 990 000	195 960 000	181 590 000	186 110 000
State	1 000 000	2 000 000	8 678 480	596 789	30 557 876	28 900 000	28 850 000	29 190 000	16 560 000
Transportation	75 600 000	65 100 000	91 022 665	66 167 487	111 375 978	138 750 000	140 000 000	117 650 000	80 340 000
<b>Treasury</b>	<b>852 200 000</b>	<b>5 743 700 000</b>	<b>5 331 298 033</b>	<b>5 352 845 430</b>	<b>5 582 121 203</b>	<b>5 702 240 000</b>	<b>5 909 070 000</b>	<b>6 156 800 000</b>	<b>6 415 850 000</b>
Veterans	5 400 000	6 400 000	11 133 887	94 345 522	6 230 103	2 640 000	5 270 000	5 980 000	5 310 000
EPA	68 900 000	60 700 000	103 066 374	107 655 255	115 671 113	119 180 000	118 910 000	128 750 000	130 770 000
Fed. Acquisition Reg. System			22 146 676	23 445 460	24 523 313	24 420 000	23 420 000	n.a.	n.a.
Fed. Communications Comm.			22 644 046	23 879 914	27 805 236	30 340 000	32 490 000	n.a.	n.a.
Fed. Deposit Insurance Corp.			8 502 121	8 633 670	8 536 375	7 560 000	7 970 000	n.a.	n.a.
Fed. Emergency Mgmt. Admin.			5 175 501	4 802 093	5 061 582	4 680 000	4 970 000	n.a.	n.a.
Fed. Energy Regulatory Comm.				5 157 268	5 233 893	5 540 000	3 980 000	n.a.	n.a.
Fed. Trade Comm.	7 100 000	200 000	146 149 460	146 148 091	146 161 341	126 980 000	126 560 000	n.a.	n.a.
NASA			9 561 494	9 228 714	9 087 758	7 710 000	7 340 000	n.a.	n.a.
Nat. Science Foundation			5 691 560	5 760 203	5 794 805	4 730 000	4 740 000	n.a.	n.a.
Nuclear Regulatory Comm.			8 726 244	9 942 882	10 271 588	9 670 000	9 510 000	n.a.	n.a.
Agency	1987	1992	1995	1996	1997	1998	1999	2 000	2001
Securities and Exchange Comm.			191 527 284	142 105 083	148 933 539	75 680 000	76 560 000	n.a.	n.a.
Small business admin.			2 355 150	2 288 365	1 492 925	3 070 000	1 670 000	n.a.	n.a.

### Federal information collection burden in 1987-2001 (cont.)

In burden hours

Agency	1987	1992	1995	1996	1997	1998	1999	2000	2001
Social security admin.			25 307 594	25 679 475	24 783 842	22 080 000	21 220 000	n.a.	n.a.
All others	123 600 000	119 900 000							
<b>GRAND TOTAL</b>	<b>1 828 500 000</b>	<b>6 597 000 000</b>	<b>6 898 576 107</b>	<b>6 806 531 922</b>	<b>6 978 213 010</b>	<b>6 952 140 000</b>	<b>7 176 710 000</b>	<b>7 361 720 000</b>	<b>7 651.42</b>
TOTAL excluding treasury	976 300 000	853 300 000	1 567 278 074	1 453 686 492	1 396 091 807	1 249 900 000	1 267 640 000	1 204 920 000	

1. These figures are derived from Office of Management and Budget, Office of Information and Regulatory Affairs, *Information Collection Budget of the United States Government Fiscal Year 2002* (and preceding volumes for FY 1998-2000), and General Accounting Office, *Paperwork Reduction – Reported Burden Hour Increases Reflect New Estimates, Not Actual Charges*, GAO/PMED-94-2 (Dec. 1993).

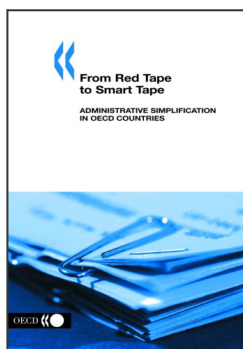


## Table of Contents

<b>Executive Summary</b> .....	7
<b>1. Synthesis Report: Administrative Simplification in OECD Countries</b> .....	13
Introduction .....	14
IT-driven mechanisms to reduce administrative burdens .....	17
Physical one-stop shops for citizens and businesses .....	26
Simplification of licensing procedures .....	32
Assistance to small and medium-sized enterprises .....	39
Measuring administrative burdens .....	43
Time limits for decision making .....	49
Other tools and practices .....	53
Organisational approaches .....	56
Conclusions .....	62
Notes .....	68
Bibliography .....	69

### COUNTRY CASE STUDIES

<b>2. Administrative Simplification in Australia</b> .....	73
<b>3. Administrative Simplification in France</b> .....	111
<b>4. Administrative Simplification in Korea</b> .....	131
<b>5. Administrative Simplification in Mexico</b> .....	149
<b>6. Administrative Simplification in the Netherlands</b> .....	173
<b>7. Administrative Simplification in the United Kingdom</b> .....	195
<b>8. Administrative Simplification in the United States</b> .....	217



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