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Year 3 n°21

13 February 2009

The development of CO₂ Emission Trading Benchmarks

Cerame-Unie Seminar, 4 March 2009, Brussels



The European Commission Directorate General for the Environment (DG ENV) will soon publish the results of its study of a selected number of industries whilst looking at cogeneration (paper), process emissions (lime), wide number of products (glass) and the importance of the emissions (steel). The cement industry is the subject of a separate study commissioned by the UK, The Netherlands and Italy which also covered the issue of benchmarks for cement.

At this stage, ceramic producers need a clearer understanding of the kind of benchmarking required to obtain realistic and workable benchmarks for our industry. The Cerame-Unie Emission Trading experts have identified key questions, such as how to address the issue of process emissions? The EC study will reflect DG ENV's view that there is no justified rule for process emissions, which would make the development of European benchmarks impossible for bricks. What is the positioning of ceramic sub-sectors in relation to product-based versus technology benchmarks? What is the consequence of the "10% best installations" rule laid down in the Emission Trading Directive? How does it apply to our sectors? What does it represent in share of the production?

Other obstacles to the harmonization of benchmarks in our sectors have been identified such as the issue of cogeneration or the different levels of integration? Which mechanisms should be used to circumvent these obstacles? How many benchmarks, for which products / technology in each of the sub-sectors concerned?

As you can see the best way to start the work on benchmarking is to hold a one-day seminar, moderated by Dr. Maarten Neelis (Ecofys), the consultant who lead the study on benchmarking for the European Commission. The 4 March seminar (10:30 - 18:00) will include a common session and product specific break-out sessions. There is registration fee of €100 to cover the costs and a registration form is available from the Secretariat.



2009 CEN Construction Sector Network Conference

14-15 May, Milan

Following the successful 2007 and 2008 Construction Sector Network conferences in Rotterdam and Brussels, CEN has decided to bring together the players of the European industry to develop a road-map for the strategic needs for standardisation in the construction industry.

In 2008 "sustainability" was at the centre of the European Commission (EC) Lead Market Initiative. The CEN response was to start a strategic review of its standards portfolio to improve the contribution to sustainability. At the same time the EC put forward a proposal for a Construction Product Regulation (CPR) to the European Parliament as a replacement for the Construction Product Directive (CPD).

The conference programme includes break-out sessions on the following topics mechanical resistance and stability; safety in case of fire; health, hygiene and the environment; safety in use; protection against noise; energy economy and heat retention and sustainable use of natural resources.

There is a limited number of places available and to register you should write to Mr Amilcar Da Costa, CEN Programme Manager (amilcar.dacosta@cen.eu).



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EU Environmental priorities & liabilities

In January, the European Environment Agency (EEA) published a report on the priority issues that are expected to dominate the EU environmental policy debate this year. As expected, these priority dossiers include climate change, biodiversity, air quality and natural resource. In the report, the EEA called on Member States (MS) to submit more detailed information to the European Commission (EC) on the implementation of EU legislation to improve environmental impact assessments and help shape future EU policy.

One such policy which is causing

some problems is the implementation of the 2004 Environmental Liability Directive (ELD). The ELD is the Directive that applies the famous "polluter pays" principle but as national liability regimes vary from MS to MS major differences have appeared. The result is uneven implementation across the EU. Some MS require companies to provide mandatory financial security while others have gone beyond the Directive minimum requirements by including habitats and species not covered by the EU's Natura 2000 network. Of course, the EC has not looked into how these different implementations have impacted on

the competitiveness of industry.

So far the EC has taken seven MS to the European Court of Justice (ECJ) and France and Finland have already been condemned for their delay in implementing the ELD. Experts have predicted further difficulties in establishing legal liability on the part of companies, particularly in cases involving several operators. The current financial crisis will no help industry in securing the financial guarantees required in some parts of the EU.



EC VAT rules on invoicing review proposal



László Kovács
EC Commissioner
Taxation & Customs Union

At the end of January, the European Commission (EC) adopted a proposal to change the VAT Directive (2006/112/EC) in respect to the invoicing rules, based on a Communication on the technological developments in the field of electronic invoicing.

The EC aims to increase the use of electronic invoicing, to reduce the administrative burden on business and help Member States to tackle fraud. The EC says that its proposal will simplify, modernise and harmonise the current VAT invoicing rules.

One point that merits your attention is the clear objective to eliminate the barriers to electronic invoicing in the VAT Directive by treating paper and electronic invoices equally. This will come to a surprise for those of you who follow the developments of the

Construction Product Regulation (CPR), where the EC is strongly opposing this equal treatment of paper and electronic tool for CE marking.

As the proposal is a key element of the EC Action Programme to reduce burdens on business by 25% by 2012, it not only addresses the VAT obstacles which hamper the up-take of electronic invoicing but also addresses difficulties that businesses face in respect to issuing and storing (especially electronically storing) of invoices, as well as discrepancies of the content of invoices.

The EC wants to remove the pre-conditions of advanced electronic signatures or Electric Data Interchange (EDI) for sending invoices electronically.

"Current national VAT invoicing rules are excessively complicated and disparate. This has led to unnecessary administrative burdens on businesses operating cross-border ... Today's important initiative will put forward much simpler, more modern and comprehensive rules for invoicing, whilst allowing tax administrations effective means of control. Paper and electronic invoices will be treated equally which will allow businesses to move to a 100% e-invoicing system and to save up to 18 billion euros across the EU". Commissioner Kovács

Questions and answers on technical issues:

http://ec.europa.eu/taxation_customs/taxation/vat/traders/invoicing_rules/index_en.htm

Further information:

http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/communications/index_en.htm

Proposal for a Directive:

http://ec.europa.eu/taxation_customs/taxation/vat/key_documents/legislation_proposed/index_en.htm