

**GISAD statement on** <u>https://ec.europa.eu/info/law/better-regulation/have-your-say/initia-tives/13055-Upgrading-digital-company-law\_en</u> .

GISAD (Global Institute for Structure Relevance, Anonymity and Decentralisation i.G.) is an institute in the process of founding. GISAD wants to develop a digital system (EU-D-S) from the perspective of Europe's citizens, which can hold its own in system competition with gatekeepers and a social credit system.

The aim of GISAD is to accompany the creation of a holistic Marshall Plan, as called for by the President of the European Commission, Ursula von der Leyen. The core of the Marshall Plan must be a digital concept adapted to civil rights and diversity. If are individual measures taken without an overall system, Europe runs the risk of losing the system competition against other economic areas such as a centrally controlled China.

 GISAD's statement is subject to the proviso that it is to be as part of an overall digital concept understood (multiple use of the same infrastructure without additional costs).

GISAD has defined three goals on which a Marshall Plan should focus:

- 1. Optimal refinement and simple utilisation of digital data, while preserving diversity and involving all those integrated in value creation in a way that is appropriate to their performance.
- 2. Stigma-free, lifelong digital inclusion of all citizens with incentives for self-development.
- 3. Digital guarantee of the necessary state tasks to maintain security for citizens, the economy and the state, while preserving pre-digital democratic achievements.

## **Challenges:**

GISAD welcomes the Commission's initiative to modernise digital company law. The European digital society will be successful if the EU offers a unique selling proposition and a competitive advantage over other economies. The European Commission has several steering options at its disposal, such as tax breaks, subsidies or guarantees, to strengthen a common single market. So far are companies still not considered enough as an integrative component and motor of a holistic social concept.

In a first step has GISAD submitted comments on more than 30 EU initiatives, see <a href="http://gisad.eu/statements/">http://gisad.eu/statements/</a> or as RSS feed at <a href="http://gisad.eu/feed">http://gisad.eu/feed</a>. As a result was a considerable need for coordination identified.

In a second step, companies need a simple directive that enables them to act in line with the EU's objectives. The amount of tax relief, subsidies or guarantees paid by the EU should depend on the effects that projects implemented by companies achieve for the EU's principles.

This directive must be constantly adapted based to objective parameters without the need for a new legislative initiative.

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## Proposal to modernise digital company law:

- Against the above background, GISAD welcomes the introduction of a European Company Register BRIS.
- An indicator of societal structural relevance should be developed, on the basis of which tax relief, subsidies or guarantees can be granted by the EU, see <a href="http://gisad.eu/en-policy-statement-bringing-society-and-the-economy-into-the-digital-transformation/">http://gisad.eu/en-policy-statement-bringing-society-and-the-economy-into-the-digital-transformation/</a>. This indicator should be an integral part of the BRIS.
- The tax treatment of companies should be into "profit oriented", "with limited profitability" and "no profit" divided see <a href="http://gisad.eu/collective-call-to-grant-limited-profitability-enterprises-a-legal-meaning-and-ensure-a-fair-competition-with-private-undertakings/">http://gisad.eu/collective-call-to-grant-limited-profitability-enterprises-a-legal-meaning-and-ensure-a-fair-competition-with-private-undertakings/</a>.
- Furthermore, within each type of company, it should be possible to assign individual projects to another of the areas "profit-oriented", "with limited profitability" and "no profit" and to receive corresponding support from the EU.
- Accordingly, it should also be possible to assign the indicator for societal structural relevance not only to entire enterprises, but also to individual projects.

