Lungs Europe, a Brussels-based collaboration between the European Lung Foundation (ELF) and the European Respiratory Society (ERS), welcomes the EU initiative to introduce a legislation on cross-border activities of non-profit organisations (NPOs) and associations. We completely support the efforts of the European Commission to ensure a full single market freedoms for NPOs and associations, simplifying their cross-EU activities and promoting their fundamental rights.

Representing organisations of health professionals and patients with an extensive network and membership across the EU and wider Europe and operations across various countries, we believe that this new legislative initiative should:

- Improve access to funding across Member States (possibilities to apply to funding opportunities across the EU);
- Facilitate cross-border research cooperation, staff and good practices exchange;
- Simplify employment procedures across Member States (e.g. European association based in Brussels to hire an employee based in Spain for teleworking) since remote work has become a new norm since COVID-19 pandemic;
- Potentially foresee easier legal basis for cooperation with countries like Switzerland (being a part of the single market), the UK, EEA/EFTA countries, and acceding countries;
- Ensure mutual equal recognition of legal entities of the same status from different Member States;
- Tackle existing administrative inequalities for registration and operation between Member States;
- Ensure that proposed common minimum standards for NPOs do not impair the work of civil society associations and NGOs (often with limited capacity and resources);
- Simplify the administrative burden and therefore reduce the financial costs of heavy administrative processes;
- Provide possibilities to easily centralise and decentralise income when operating in different countries;
- Harmonise VAT rate across the EU;
- Simplify access to banking services across Member States (difficulties of opening national bank accounts when operating transnationally is one of the severe limitations in the current anti-fraud climate);
- Guarantee operating both at national and European level so that medical associations and public health NPOs can equally support health professionals across the EU and provide cross-border opportunities to the patients;
- Simplify mutual recognition of services provided by associations and NPOs such as training certifications (congresses, courses, educational events) from one Member State to another;
- Empower citizens to exercise their right to freedom of association by making this new process accessible, inclusive and open to all (e.g. process available in all EU languages, both electronic and paper/by post procedures).

We look forward to the next steps linked to the adoption of this initiative and remain available to provide stakeholder input during further stages of the legislative process.