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today, with substantial variations across countries, enlargements as well as over time"

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2.2 A renewed, two-sided approach to the single market

a. Exploiting EU-wide economies of scale

Recommendation 2: *In services sectors, individual regulations should be systematically assessed on a cost-benefit basis, with reference to the best practices, in order to reduce undue obstacles to cross-border activity.*

2.3 Towards a destination-based environmental policy

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Figure 2: Saving and investment in the EU28 (% of EU GDP)

Recommendation 5: *Review the EU budget and Juncker plan in respect of economic convergence, spillovers between member states and solidarity.*

Box 1: Some tax and social contribution avoidance landmarks

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4.3 Intra-EU migration

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Recommendation 9: *Improve information on pension entitlements by centralising personal information on a single platform.*

Box 2: Freedom of movement for EU citizens: basic principles and implementation

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“unreasonable burden”

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