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SENSITIVE*: *Sensitive initiative*

Proposal for a

COUNCIL DECISION

**on the system of own resources of the European Union and repealing Decision 2020/2053
of 14 December 2020**

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EXPLANATORY MEMORANDUM**1. REASONS FOR AND OBJECTIVES OF THE PROPOSAL**

The European Union faces growing demands in key areas such as the green and digital transition, defence, migration, and resilience to external shocks. The next Multiannual Financial Framework (MFF) needs to respond effectively to these strategic priorities and to cater for the repayment of NextGenerationEU. While the current own resources system has ensured stable and predictable financing of the EU budget, it is largely, and increasingly, dependent on GNI contributions, which will reach its limits as financing needs increase. The EU budget is about creating European added value for all, and this calls for joint financing of common priorities. Introducing new own resources will reduce the burden on Member States and ensure the sustainable funding of common EU policies and the repayment of NextGenerationEU. Moreover, recent years have shown that the EU budget must be able to respond more flexibly to crises and a changing world.

In line with the Interinstitutional Agreement between the European Parliament, the Council and the Commission of 2020¹, the Commission put forward proposals in 2021 and 2023 to introduce new own resources, which have not been adopted. The present proposal builds on the previous proposals and discussions. It is in line with the EU's political priorities in the context of the next MFF and would generate sizeable revenue. The own resources are based on existing sectoral legislation or the Own Resources Decision itself and can be implemented with a reasonable administrative burden.

The ETS-based own resource remains a backbone of the Commission's proposals, as it is closely linked to the Union's climate targets and has significant revenue potential. Even with [X]% of revenue going to the EU budget, most revenue from the auctioning of emission allowances would continue to flow to national budgets. [The Commission proposes again a temporary solidarity adjustment mechanism to ensure that Member States do not contribute disproportionately to the EU budget in comparison to the size of their economy, while ensuring a just contribution from all.] However, the Commission decided to re-focus solely on revenues from the emissions trading system (ETS1) that is already in place and not base the own resource on the new emissions trading system based on road transport and buildings (ETS2).

The own resource based on CBAM can be considered as the 'external dimension' of the ETS and therefore remains an integral element of the package. The CBAM ensures that imports to the EU are subject to the carbon price equivalent to producing these same goods in the EU. The call rate is revised to better reflect costs and in alignment with the proposed revision of the with traditional own resources retention rate.

The Commission proposes three additional new own resources:

¹ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources (OJ L 433I , 22.12.2020, p. 28–46).

- A new resource based on the amount of electric and electronic equipment non-collected ('e-waste') that would lead to positive environmental outcomes while supporting the Union's strategic autonomy in critical raw materials. Implementing a new own resource based on the non-collected e-waste reported by Member States would incentivise waste reduction and encourage progress in collection schemes. The e-waste own resource would be based on already existing statistics and calculated by applying a rate of EUR [X] per kg on non-collected e-waste. To maintain the real value of the call rate, it would subsequently be adjusted annually for inflation.
- A Tobacco Excise Duty Own Resource (TEDOR) would support the well-functioning of the single market and EU health policy objectives as well as generate significant revenue for the EU budget. The proposal coincides with the proposal for a recast of the tobacco excise duty Council directive, which aims to adapt EU minimum excise duties and enlarge the scope of the Directive to new products. A call rate of [X]% would be applied for all Member States to the amounts of manufactured tobacco and to amounts of tobacco related products released for consumption multiplied by the minimum rate applicable to each Member State.
- A Corporate Resource for Europe (CORE) aims to ensure that the corporate sector, operating in the world's biggest single market with more than 450 million consumers, contributes to the financing of the EU budget. The own resource would focus on EU companies and companies of third countries having a permanent establishment with an annual turnover of at least EUR 50 million. CORE would be established as an annual lump-sum contribution differentiated per companies' turnover.

Targeted adjustments to existing own resources are proposed to preserve the revenue base of the EU budget. The call rate for the own resource based on non-recycled plastic packaging waste, which was introduced at the start of the current MFF, was set at a fixed amount of EUR 0.8/kg. However, inflation has significantly reduced the real value of the revenue from this own resource. To correct for this, it is proposed to increase the call rate to a new level of EUR [X]/kg in 2028 and, from that point onward, to adjust it annually to inflation. Furthermore, the present level of 25% of customs duties that Member States retain to cover their collection costs results in a high share of own resources not being made available to the Union budget. It is therefore proposed to lower the share of collection costs to [X]%. [Lastly, the proposal clarifies that amounts related to e-commerce fall under the definition of traditional own resources as established under the Union Customs Code (UCC).]

In view of possible changes to the European System of National and Regional Accounts ('ESA 2010'), the proposal clarifies the approach to and treatment of such changes where relevant for the own resources system.

2. LEGAL FRAMEWORK

2.1. Own resources decision

Pursuant to Article 311(3) of the Treaty on the Functioning of the European Union, the Council, after consulting the European Parliament "may establish new categories of own

resources or abolish an existing category". This provision explicitly allows for the creation of new own resources.

In accordance with the special legislative procedure set out in Article 311(3) TFEU, the Council adopts the decision by unanimity after consulting the European Parliament. The decision will enter into force once it is approved by the Member States in accordance with their constitutional requirements.

The present Commission proposal make full use of this possibility by initiating the creation of several new own resources.

2.2. Implementing measures for the system of the own resources and Making available Regulations

Article 311(4) of the Treaty on the Functioning of the European Union provides that the "Council, acting by means of regulations in accordance with a special legislative procedure, shall lay down implementing measures for the Union's own resources system in so far as this is provided for in the [Own Resources] decision". This provision introduces the possibility of setting specific implementing measures related to the own resources system in a regulation ('IMSOR') within the limits set out by the Own Resources Decision. It does not include aspects of the own resources system that relate to the making available of the own resources and to meeting cash requirements (see below).

The IMSOR is to include provisions of a general nature, applicable to all types of Own Resources. They mainly cover matters of control and supervision of revenues and the related powers of Commission inspectors. The IMSOR will also include some implementation aspects of the CORE.

Beyond the implementing measures, the operational requirements for making available the Own Resources to the EU budget and the Commission's accounts are specified in Council regulations pursuant to Article 322(2) of the Treaty on the Functioning of the European Union.

New making available provisions are required for all new own resources.

The Commission will submit the necessary proposals at a later stage.

3. BUDGETARY IMPLICATIONS

[placeholder EURI line only (Cf. Article 11, paragraph 3)]

Proposal for a

COUNCIL DECISION

on the system of own resources of the European Union and repealing Decision 2020/2053 of 14 December 2020

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the third paragraph Article 311 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament²,

Acting in accordance with a special legislative procedure,

Whereas:

- (1) The system of own resources of the Union should ensure adequate resources for the orderly development of the policies of the Union, subject to strict budgetary discipline. The development of the system of own resources should also contribute, to the greatest extent possible, to the development of the policies of the Union.
- (2) In the framework of the Interinstitutional Agreement of 16 December 2020³, the European Parliament, the Council and the Commission recognised the importance of the context of the European Union Recovery Instrument and acknowledged that ‘expenditure from the Union budget related to the repayment of the European Union Recovery Instrument should not lead to an undue reduction in programme expenditure or investment instruments under the Multiannual Financial Framework (‘MFF’). Moreover, the Interinstitutional Agreement stated that ‘it is also desirable to mitigate the increases in the Gross National Income (‘GNI’)-based own resource for the Member States’.
- (3) In line with the Interinstitutional Agreement, the Commission put forward proposals in 2021 and 2023 to introduce new own resources. The present Decision builds on

² OJ C [...], [...], p. [...].

³ Interinstitutional Agreement between the European Parliament, the Council and the European Commission of 16 December 2020 on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap for the introduction of new own resources (OJ L 433I, 22.12.2020, p. 28).

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previous discussions and reflects the EU's political priorities in the context of the MFF. Therefore, this Decision introduces five new own resources.

- (4) The experience with the implementation of the own resources system has shown that the traditional own resources, the simplified Value Added Tax ('VAT')-based own resource, the own resource based on non-recycled plastic packaging waste and the GNI-based own resource should be maintained and further developed.
- (5) [Recent developments have demonstrated an increase of goods sold in distance sales. To cover the increasing costs of ensuring the release of those goods for free circulation by checking the data provided, carrying out risk analysis, performing documentary and physical controls when needed, new amounts might be chargeable in trade with third countries, like a Union handling fee, commensurate to the services rendered for releasing those goods for free circulation of those goods. It is appropriate clarifying that the traditional own resources include those amounts.]
- (6) Council Decision (EU, Euratom) 2020/2053 set the share of traditional own resources that Member States retain to cover their collection costs of customs duties at 25%. This results in a high share of own resources not being made available to the Union Budget. The collection costs retained by Member States from the traditional own resources should be restored from 25% to the level of [X]% to better align the financial support for customs equipment, staff, digitalisation and information with the actual costs and needs.
- (7) A financial contribution linked to the corporate sector should be introduced as an own resource. The Corporate Resource for Europe ('CORE') should apply to companies that are resident for tax purposes in the Union with an annual net turnover exceeding EUR 50 000 000. Likewise, the CORE should apply to permanent establishments of third country entities located in a Member State.
- (8) The CORE should be established as an annual lump-sum contribution based on the net turnover of companies in scope, with higher net turnovers resulting in larger contributions as per a 'bracket system'. Using net turnover as the basis should ensure that this own resource is based on standard corporate data. The application of the net turnover threshold of EUR 50 000 000 should ensure that, in principle, small and medium-sized companies are excluded from the scope of the CORE. It is also appropriate excluding from the scope of the CORE certain entities which based on their particular purpose and status generally do not carry on a trade or business for profit purposes. Therefore, governmental entities, international organisations and non-profit organisations should fall outside the scope of the CORE. The CORE should be applied at entity level or at the level of each permanent establishment of a third country entity.
- (9) For the purpose of implementing the CORE, it is necessary to identify the companies that will be liable towards the Union and the scope of their obligations. In addition, it is appropriate to entrust Member States with the task of collecting the CORE on behalf of the Union and in accordance with the requirements of Union rules.
- (10) The Council Directive [XXX] has introduced harmonized minimum rates for manufactured tobacco and tobacco related products released for consumption. At the

same time, smoking remains an EU-wide health policy challenge. To support relevant the health policies and given the competition-distorting cross-border shopping in these products, driven by differentials in taxation, it is appropriate that a call rate of [X%] to the revenue stemming from the application of those harmonised minimum rates to the products released for consumption is established as an own resource.

- (11) Council Decision (EU, Euratom) 2020/2053 set the call rate for the own resource based on non-recycled plastic packaging waste at an amount of EUR 0.8 per kg from 2021. Since then, relatively high inflation has reduced the real value of the revenue from this own resource, which might in turn also reduce incentives for Member States to intensify their efforts to achieve the EU recycling target. Therefore, an increase of the call rate to EUR [X] per kg in 2028 appears appropriate.
- (12) To yield positive environmental outcomes and strengthen the Union's strategic autonomy in critical raw materials, the Union budget should contribute to increase the collection of e-waste. An own resource proportional to the quantity of non-collected e-waste in each Member State, with a call rate of EUR X per kg of non-collected waste, would incentivise waste reduction and encourage separate collection. At the same time, it should be left to the discretion of the Member States to take the most suitable measures to achieve those goals, in line with the principle of subsidiarity.
- (13) The call rates related to the plastics packaging waste own resource and e-waste own resource, unless if expressed in percentage, should reflect the evolution of the general level of prices for goods and services and therefore be adjusted to annual inflation.
- (14) The EU Emissions Trading System ('ETS'), established by Directive 2003/87/EC of the European Parliament and of the Council, is a central part of the climate policy of the Union. Considering the close link of emissions trading to the climate policy objectives of the Union, it is appropriate to allocate a share of the revenues auctioned pursuant to articles 3d and 10 to the Union budget. [X]% of these auction revenues should be transferred to the Union budget.
- (15) The emissions trading own resources includes a share of revenues generated from the auctioning of allowances in certain sectors falling under the scope of Directive 2003/87/EC. Under Directive 2003/87/EC and Regulation (EU) 2018/842 of the European Parliament and of the Council⁴, Member States may decide not to auction some of the total quantity of allowances specified under Directive 2003/87/EC or to have it transferred and auctioned for the Modernisation Fund established by that Directive. Those allowances should also be used to calculate the amount of own resources based on emission trading. It is appropriate to exclude allowances for the initial endowment of the Modernisation Fund as well as allowances for the Innovation Fund.
- (16) [To avoid an excessively regressive impact on contributions from the emissions trading, a maximum contribution should be established for eligible Member States. For the period from [X to X], Member States are eligible if the gross national income

⁴ Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).

per capita, measured in purchasing power standard and calculated on the basis of Union figures for [X] is below [X]% of the EU average. For the period from [X to X], the gross national income per capita in [X] should be used. The maximum contribution should be established by comparing Member States' shares in the total emission trading based own resource with the shares of those Member States in the Union gross national income. A minimum contribution should be established for all Member States if their share of the total amount of ETS-based own resources is lower than [X]% of their share in the Union gross national income.]

- (17) Regulation (EU) 2023/956 of the European Parliament and of the Council⁵ establishes a carbon border adjustment mechanism to complement the EU Emissions Trading System and to ensure the effectiveness of the climate policy of the Union. Considering the close link of the carbon border adjustment mechanism to the Union's climate policy, a share of the revenues from the sale of certificates should be transferred to the Union budget as an own resource.
- (18) A sufficient margin should be preserved under the own resources ceilings for the Union to cover all of its financial obligations and contingent liabilities falling due in any given year. The total amount of own resources allocated to the Union to cover annual appropriations for payments should not exceed [X] % of the sum of all the Member States' GNIs. The total annual amount of appropriations for commitments entered in the Union budget should not exceed [X] % of the sum of all the Member States' GNIs.
- (19) The GNI should be defined as annual GNI at market prices as provided by the Commission in application of the European System of Accounts 2010 ('ESA 2010') within the meaning of Regulation (EU) No 549/2013 of the European Parliament and of the Council⁶ ('ESA 2010'). Following the adoption by the United Nations of the 'System of National Accounts 2025', it is expected for ESA 2010 to be revised in the coming years in the form of a new European System of Accounts ('the revised ESA'). It is appropriate to provide for rules on how such revision would impact the GNI definition. Once applicable, GNI should be defined as annual GNI at market prices as provided for in application of the revised ESA. In the event that the revised ESA entails a significant change in the level of GNI, the ceilings for own resources for payment and commitment appropriations should be adapted. However, a safeguard should ensure that adaptation does not lead to a downward adjustment of the ceilings in euro.
- (20) Rules should be provided to allow a smooth transition to the application of the revised ESA. To avoid retrospective changes in the applicable accounting system, the ESA 2010 should continue to apply for the determination of GNI of the Member States and for the own resources ceilings in respect of the years where the GNI has been established for the first time under ESA 2010.

⁵ Regulation (EU) 2023/956/EC of the European Parliament and of the Council establishing a carbon border adjustment mechanism (OJ L 130, 16.05.2023, p. 52)

⁶ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).

- (21) In view of the extraordinary and temporary nature of the empowerment of the Commission to borrow funds for expenditure for the purpose of addressing the consequences of COVID-19 crisis, it is appropriate to maintain the rule that the Union should not use funds borrowed on capital markets for the financing of operational expenditure.

HAS ADOPTED THIS DECISION:

Article 1
Subject matter

This Decision lays down rules on the allocation of own resources to the Union in order to ensure the financing of the Union's annual budget.

Article 2
Definitions

For the purposes of this Decision, the following definitions shall apply:

- (1) 'net turnover' means the net turnover as set out in paragraph 5 of Article 2 of Directive 2013/34/EU⁷ or under national law;
- (2) 'company' means any legal person or legal arrangement ('entity') that is resident for tax purposes in a Member State and any permanent establishment of a third country entity located in a Member State in respect of which there is an obligation to report net turnover. However, companies shall not include governmental entities, international organisations and non-profit organisations;
- (3) 'manufactured tobacco' means products as defined in Article 2 and following of Council Directive 2011/64/EU⁸;
- (4) 'tobacco related products' means products as defined in Article 2 and following of [Council Directive [XXX]]⁹;
- (5) 'the minimum rate' applicable to each Member State" means those defined in Articles 10 and 14 of Council Directive 2011/64/EU;
- (6) 'released for consumption' shall have the meaning as defined in paragraph 3 of Article 6 of Council Directive (EU) 2020/262¹⁰.

⁷ Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

⁸ Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24).

⁹ Council Directive [XX] on the structure and rates of excise duty applied to manufactured tobacco and tobacco related products (recast).

¹⁰ Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast) (OJ L 58, 27.2.2020, p. 4).

- (7) ‘plastic’ means plastic as defined in point (52) of paragraph 1 of Article 3 of Regulation (EU) 2025/40 of the European Parliament and of the Council¹¹;
- (8) ‘packaging waste’ means packaging waste as defined in point (25) of paragraph 1 of Article 3 of Regulation (EU) 2025/40 of the European Parliament and of the Council;
- (9) ‘recycling’ means recycling as defined in paragraph 1 of Article 3 of Regulation (EU) 2025/40 of the European Parliament and of the Council;
- (10) ‘electrical and electronic equipment’ means equipment within the meaning of point (a) of paragraph 1 of Article 3 of Directive 2012/19/EU of the European Parliament and of the Council¹²;
- (11) ‘collection’, means, for the purpose of point (f) of paragraph 1 of Article 3, collection as referred to in paragraph 2 of Article 3 of Directive 2012/19/EU;
- (12) ‘placed on market’, means, for the purpose of point (f) of paragraph 1 of Article 3, placing on the market within the meaning of point (k) of paragraph 1 of Article 3 of Directive 2012/19/EU of the European Parliament and of the Council;

Article 3

Categories of own resources and specific methods for their calculation

1. Revenue from the following shall constitute own resources entered in the Union budget:
 - (a) traditional own resources consisting of levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the Union in respect of trade with third countries, [*option 1 (including recital (5))*]: including in relation to the release for free circulation of goods sold in distance sales, *option 2: no provision in the statutory text and only recital (5)*] customs duties on products under the expired Treaty establishing the European Coal and Steel Community, as well as contributions and other duties provided for within the framework of the common organisation of the markets in sugar;
 - (b) annual contributions from companies in respect of their annual net turnover. The annual contribution from each company is determined according to the following scale:
 - i) net turnover from EUR 50 000 000,01 to EUR 99 999 999,99 a contribution of EUR [X]
 - ii) net turnover from EUR 100 000 000 to EUR 249 999 999,99 a contribution of EUR [X]

¹¹ Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC, (OJ L, 2025/40, 22.1.2025).

¹² Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE) (recast) (OJ L 197, 24.7.2012, p. 38).

- iii) net turnover from EUR 250 000 000 to EUR 499 999 999,99 a contribution of EUR [X]
 - iv) net turnover from EUR 500 000 000 to EUR 749 999 999,99 a contribution of EUR [X]
 - v) net turnover of EUR 750 000 000 or more a contribution of EUR [X].
- (c) the application of a uniform call rate of [XX] % for all Member States to the total amount of VAT revenues collected in respect of all taxable supplies divided by the weighted average VAT rate calculated for the relevant calendar year as stipulated in Council Regulation (EEC, Euratom) No 1553/89¹³. [For each Member State the VAT base to be taken into account for this purpose shall not exceed 50 % of GNI];
- (d) the application of a uniform call rate of [XX] % for all Member States to amounts of manufactured tobacco and to amounts of tobacco related products released for consumption multiplied by the minimum rate applicable to each Member State in a calendar year.
- (e) the application of a uniform call rate to the weight of plastic packaging waste generated in each Member State that is not recycled. The uniform call rate shall be EUR [XX] per kilogram. [An annual lump sum reduction for certain Member States [as defined in paragraph X] shall apply];
- The weight of plastic packaging waste that is not recycled shall be calculated as the difference between the weight of the plastic packaging waste generated in a Member State in a given year and the weight of the plastic packaging waste recycled in that year. For the purpose of calculating the plastic packaging waste generated, the Member States shall use both approaches as referred to in points (a) and (b) of paragraph 2 of Article 53 of Regulation 2025/40, which shall be adjusted to ensure the comparability, reliability and exhaustiveness of the results.
- (f) the application of a uniform call rate to the weight of electrical and electronic equipment in each Member State that is not collected annually. The uniform call rate shall be EUR [X] per kilogram.
- The weight of electrical and electronic equipment that is not collected in a Member State in a given year (N) shall be calculated as the annual average weight of electrical and electronic equipment placed on the market during the three preceding years (N-1, N-2, N-3) reduced by the weight of waste electrical and electronic equipment collected in year N.
- In case the difference is negative, the weight of electrical and electronic equipment that is not collected in a Member State shall be considered to be zero.
- (g) the application of a uniform rate of [X]% to:

¹³ Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

- (1) the revenues generated from the auctioning of allowances by the Member States pursuant to Articles 3d and 10 of Directive 2003/87/EC of the European Parliament and of the Council¹⁴;
 - (2) the amount calculated by multiplying the annual amount of allowances in respect of which the relevant Member State applies any of the following:
 - (a) the possibility of limited cancellation referred to in paragraph 1 of Article 6 of Regulation (EU) 2018/842 of the European Parliament and of the Council¹⁵;
 - (b) the use of allowances referred to in paragraph 4 of Article 10d of Directive 2003/87/EC to auctioning for the Modernisation Fund referred to in paragraph 3 of Article 10d of that Directive;
with the average weighted price of allowances auctioned on the common auction platform by Member States pursuant to Articles 3d and 10 of Directive 2003/87/EC in the year in which these allowances would have been auctioned.
 - (h) the application of a uniform call rate of [XX] of the revenues from the sale of certificates of the carbon border adjustment mechanism established by Regulation (EU) 2023/956 of the European Parliament and of the Council¹⁶.
 - (i) the application of a uniform call rate, to be determined pursuant to the budgetary procedure in the light of the total of all other revenue, to the sum of GNI of all the Member States.
2. For the purpose of points (e) and (f) of paragraph 1, the respective call rate shall be measured in 2028 prices and adjusted to current prices by applying the most recent gross domestic product deflator for the Union expressed in euro, as provided by the Commission, which is available when the draft budget is drawn up.
 3. [By way of derogation from point (g), of paragraph 1, the following shall apply until the financial year [X]:
 - (a) where a Member State's share in the total amount of revenue resulting from the application of point (g) of paragraph 1 is lower than [X]% of its share in the Union gross national income, that Member State shall make available an amount that is equal to [X]% of that gross national income share, multiplied by the total amount of revenue resulting from the application of point (g) of paragraph 1.

¹⁴ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

¹⁵ Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).

¹⁶ Regulation (EU) 2023/956 of the European Parliament and of the Council establishing a carbon border adjustment mechanism (OJ L 130, 16.05.2023, p. 52).

(b) a Member State's share in the total amount of revenue resulting from the application of point (g) of paragraph 1, shall not be higher than [X]% of that Member State's share in the Union gross national income for Member States with a gross national income per capita below [X]% of the Union's average, measured in purchasing power standard and calculated on the basis of the figures for [X], for the period from [X] to [X], and on the basis of the figures for [X], for the period from [X] to [X].

Gross national income as referred to in points (a) and (b) shall mean the gross national income at market prices as referred to in paragraph 1 of Article 1 of Regulation (EU) 2019/516 of the European Parliament and of the Council¹⁷.]

4. For the purposes of point (i) of paragraph 1, the uniform call rate shall apply to the GNI of each Member State.

GNI as referred to in point (i) of paragraph 1 means annual GNI at market prices, as provided by the Commission in application of Regulation (EU) No 549/2013¹⁸, as amended by Regulation (EU) 2023/734¹⁹, until the revised ESA becomes applicable. Where the GNI has been established in respect of a particular year for the first time in accordance with ESA 2010, for the purposes of this paragraph the ESA 2010 shall continue to apply.

5. If, at the beginning of the financial year, the Union budget has not been adopted, the previous uniform call rates based on GNI shall continue to apply until the entry into force of the new rates.

Article 4

Own resources ceilings

1. The total amount of own resources allocated to the Union to cover annual appropriations for payments shall not exceed [XX] % of the sum of all the Member States' GNIs.
2. The total annual amount of appropriations for commitments entered in the Union budget shall not exceed [XX] % of the sum of all the Member States' GNIs.
3. An orderly ratio between appropriations for commitments and appropriations for payments shall be maintained to guarantee their compatibility and to enable the ceiling set in paragraph 1 to be complied with in subsequent years.
4. Once the revised ESA becomes applicable or where amendments to Regulation (EU) No 549/2013 result in significant changes in the level of GNI, the Commission shall recalculate the ceilings set out in paragraphs 1 and 2 on the basis of the following formula:

¹⁷ Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 (GNI Regulation) (Text with EEA relevance.) (OJ L 91, 29.3.2019, p. 19–24).

¹⁸ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1).

¹⁹ Regulation (EU) 2023/734 of the European Parliament and of the Council of 15 March 2023 amending Regulation (EU) No 549/2013 on the European system of national and regional accounts in the European Union and repealing 11 legal acts in the field of national accounts (OJ L 97, 5.4.2023, p. 1).

$$x \% (y \%) \times \frac{GNI_{t-2} + GNI_{t-1} + GNI_t \text{ ESA current}}{GNI_{t-2} + GNI_{t-1} + GNI_t \text{ ESA modified}}$$

where:

- ‘x %’ is the own resources ceiling for appropriations for payments;
- ‘y %’ is the own resources ceiling for appropriations for commitments;
- ‘t’ is the latest full year for which the data defined by Regulation (EU) 2019/516 is available,
- ‘ESA’ is the European system of national and regional accounts in the Union.

The adjustments shall apply as of the year in respect of which the GNI is to be established for the first time in line with revised ESA. Where the GNI has been established in respect of a particular year for the first time in accordance with ESA 2010, for the purposes of this paragraph the ESA 2010 shall continue to apply.

The results of such recalculation that would lead to a downward adjustment in euro, of the ceilings set out in paragraphs 1 and 2, shall not be taken into account for the purposes of this paragraph.

Article 5

Use of funds borrowed on capital markets

The Union shall not use funds borrowed on capital markets for the financing of operational expenditure.

Article 6

Universality principle

The revenue referred to in Article 3 shall be used without distinction to finance all expenditure entered in the Union’s annual budget.

Article 7

Carry-over of surplus

Any surplus of the Union’s revenue over total actual expenditure during a financial year shall be carried over to the following financial year.

Article 8

Collecting own resources and making them available to the Commission

1. The CORE own resources referred to in point (b) of paragraph 1 of Article 3 shall be due by each company.
2. The Member States shall collect the own resources referred to in points (a) and (b) of paragraph 1 of Article 3 in accordance with relevant Union legislation, the rules adopted under Article 9 and the national laws, regulations and administrative provisions necessary for ensuring the collection, including recovery, enforcement measures, sanctions and

administrative penalties in cases of non-compliance. The Member States shall adopt or adapt those provisions to meet the requirements of Union rules, taking due account of the principles of sound financial management and protection of Union financial interests.

The Commission shall examine the relevant national provisions communicated to it by Member States, transmit to Member States the adjustments it deems necessary in order to ensure that they comply with Union rules and report, if necessary, to the European Parliament and the Council.

3. Member States shall retain, by way of collection costs, [XX] % of the amounts referred to in point (a) of paragraph 1 of Article 3.
4. Member States shall make the own resources provided for in paragraph 1 of Article 3 of this Decision available to the Commission, in accordance with regulations adopted under Article 322(2) TFEU. Those regulations shall also establish rules on liability of the Member States towards the Union in respect of collection and recovery of the own resources referred to in points (a) and (b) of paragraph 1 of Article 3 from customs debtors and companies.

Article 9 **Implementing measures**

The Council may lay down implementing measures in accordance with the procedure set out in the fourth paragraph of Article 311 TFEU as regards the following elements of the system of own resources of the Union:

- (a) the procedure for the calculation of the annual budgetary balance as set out in Article 7;
- (b) the provisions and arrangements necessary for controlling and supervising the collection of the own resources referred to in paragraph 1 of Article 3 and any relevant reporting requirements;
- (c) in respect of the own resource referred to in point (b) of paragraph 1 of Article 3,
 - i) rules regarding the obligations of companies with regard to the contribution/CORE;
 - ii) any rule necessary for the practical functioning of the collection of the contribution by the Member States from the companies, including those related to administrative procedures, forms, late payment interests, control measures and any relevant measures regarding recovery, and sanctions and administrative penalties in cases of non-compliance by the companies;
 - iii) the rules for the conversion of the thresholds and amounts of contribution into national currencies in case of Member States whose currency is not the euro;
- (d) in respect of the own resource referred to in point (e) of paragraph 1 of Article 3, provisions on adjustments to ensure the comparability, reliability and exhaustiveness of the results related to weight of plastic packaging waste generated.

*Article 10****Final and transitional provisions***

1. Subject to paragraphs 2, 3 and 4, Council Decision (EU, Euratom) 2020/2053 is repealed.
Any references to Council Decision 70/243/ECSC, EEC, Euratom²⁰, to Council Decision 85/257/EEC, Euratom²¹, to Council Decision 88/376/EEC, Euratom²², to Council Decision 94/728/EC, Euratom²³, to Council Decision 2000/597/EC, Euratom²⁴, to Council Decision 2007/436/EC, Euratom²⁵, to Council Decision 2014/335/EU, Euratom²⁶ or to Council Decision (EU, Euratom) 2020/2053²⁷ shall be construed as references to this Decision; references to the repealed Decision shall be read in accordance with the correlation table in the Annex to this Decision.
2. Articles 2, 4 and 5 of Decision 94/728/EC, Euratom, Articles 2, 4 and 5 of Decision 2000/597/EC, Euratom, Articles 2, 4 and 5 of Decision 2007/436/EC, Euratom and Articles 2, 4 and 5 of Decision 2014/335/EU, Euratom and Article 2 of Council Decision (EU, Euratom) 2020/2053 shall continue to apply to the calculation and adjustment of revenue accruing from the application of the rate of call to the VAT base determined in a uniform manner and limited to between 50 % and 55 % of the GNP or GNI of each Member State, depending on the relevant year.
3. Articles 5, 6 and 9(4) to (9) of Council Decision (EU, Euratom) 2020/2053 shall continue to apply for the purpose of the extraordinary and temporary additional means to address the consequences of the COVID-19 crisis.
4. The European System of Accounts as referred to in paragraph 3 of Article 2 of Council Decision 2020/2053 shall continue to be the ESA 2010.
5. Member States shall continue to retain, by way of collection costs, 10 % of the amounts referred to in point (a) of Article 2(1) which should have been made available by the Member States before 28 February 2001 in accordance with the applicable Union rules.

²⁰ Council Decision 70/243/ECSC, EEC, Euratom of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources (OJ L 94, 28.4.1970, p. 19).

²¹ Council Decision 85/257/EEC, Euratom of 7 May 1985 on the Communities' system of own resources (OJ L 128, 14.5.1985, p. 15).

²² Council Decision 88/376/EEC, Euratom of 24 June 1988 on the system of the Communities' own resources (OJ L 185, 15.7.1988, p. 24).

²³ Council Decision 94/728/EC, Euratom of 31 October 1994 on the system of the European Communities' own resources (OJ L 293, 12.11.1994, p. 9).

²⁴ Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42).

²⁵ Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17).

²⁶ Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105).

²⁷ Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1).

6. Member States shall continue to retain, by way of collection costs, 25 % of the amounts referred to in point (a) of Article 2(1) which should have been made available by the Member States between 1 March 2001 and 28 February 2014 in accordance with the applicable Union rules.
7. Member States shall continue to retain, by way of collection costs, 20 % of the amounts referred to in point (a) of Article 2(1) which should have been made available by the Member States between 1 March 2014 and 28 February 2021 in accordance with the applicable Union rules.
8. Member States shall continue to retain, by way of collection costs, 25 % of the amounts referred to in point (a) of Article 2(1) which should have been made available by the Member States between [date and date] in accordance with the applicable Union rules.
9. For the purposes of this Decision, all monetary amounts shall be expressed in euro.

Article 11
Entry into force

The Secretary-General of the Council shall notify the Member States of this Decision.

Member States shall notify the Secretary-General of the Council without delay of the completion of the procedures for the adoption of this Decision in accordance with their respective constitutional requirements.

This Decision shall enter into force on the first day of the first month following receipt of the last of the notifications referred to in the second paragraph.

It shall apply from [1 January 2028].

[However, point (b) of paragraph 1 of Article 3 shall start to apply as of 1 January of the first calendar year following the year in which this Decision has entered into force.]

Article 12
Addressees

This Decision is addressed to the Member States.

Done at Brussels, [date].

For the Council
The President

ANNEX
CORRELATION TABLE

Decision (EU, Euratom) 2020/2053	This Decision
<i>To be completed</i>	<i>To be completed</i>

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1. FRAMEWORK OF THE PROPOSAL/INITIATIVE**1.1. Title of the proposal/initiative**

[...]

[...]

1.2. Policy area(s) concerned

[...]

[...]

1.3. Objective(s)*1.3.1. General objective(s)*

[...]

Guidance

Please limit the number of general objectives to 1-2.

The general objective(s) should explain how the programme contributes to the achievement of the policy.

The general objectives should be specific, measurable, attainable, relevant and time-bound.

Please follow the better regulation guidelines in drafting the general objectives.

*1.3.2. Specific objective(s)***Specific objective No**

[...]

Please limit the number of specific objective(s) to 2-3.

The specific objective(s) should be linked to the general one(s) and translate in specific terms how the general objective(s) will be pursued.

The specific objectives should be specific, measurable, attainable, relevant and time-bound.

Please follow the better regulation guidelines in drafting the specific objectives.

1.3.3. Expected result(s) and impact

Specify the effects which the proposal/initiative should have on the beneficiaries/groups targeted.

[...]

[...]

[...]

1.3.4. Indicators of performance

Specify the indicators for monitoring progress and achievements.

[...]

Guidance

A limited core set of indicators (i.e. one per objective) should be clearly defined and should generate information on implementation and performance in a continuous and systematic way.

The indicators should be relevant, accepted, credible, easy and robust.

Over time, the indicators should be comparable and consistent in terms of concepts, definitions and methods.

DGs should ensure the quality of indicators, the relevant aspects being:

- (a) effectiveness and timeliness: indicators should make it possible to monitor performance by providing information on progress on a regular basis and on achievements throughout the programming period;
- (b) efficiency: processes should be optimised for collection and processing of data, avoiding unnecessary or duplicative requests for information;
- (c) relevance of the indicators and the need to limit the associated administrative burden; and
- (d) clarity: indicators should be delivered in a clear and understandable form, with supporting metadata and facilitating proper interpretation and meaningful communication.

Each indicator should be accompanied by targets and a baseline.

1.4. The proposal/initiative relates to:

- a new action
- a new action following a pilot project / preparatory action²⁸
- the extension of an existing action
- a merger or redirection of one or more actions towards another/a new action

1.5. Grounds for the proposal/initiative**1.5.1. Requirement(s) to be met in the short or long term including a detailed timeline for roll-out of the implementation of the initiative**

[...]

[...]

1.5.2. Added value of EU involvement (it may result from different factors, e.g. coordination gains, legal certainty, greater effectiveness or complementarities). For the purposes of this section 'added value of EU involvement' is the value resulting from EU action, that is additional to the value that would have been otherwise created by Member States alone.

Reasons for action at EU level (ex-ante) [...]

²⁸ As referred to in Article 58(2), point (a) or (b) of the Financial Regulation.

Expected generated EU added value (ex-post) [...]

1.5.3. *Lessons learned from similar experiences in the past*

[...]

[...]

1.5.4. *Compatibility with the multiannual financial framework and possible synergies with other appropriate instruments*

[...]

[...]

1.5.5. *Assessment of the different available financing options, including scope for redeployment*

[...]

[...]

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1.6. Duration of the proposal/initiative and of its financial impact**■ limited duration**

- ■ in effect from [DD/MM]YYYY to [DD/MM]YYYY
- ■ financial impact from YYYY to YYYY for commitment appropriations and from YYYY to YYYY for payment appropriations.

■ unlimited duration

- Implementation with a start-up period from YYYY to YYYY,
- followed by full-scale operation.

1.7. Method(s) of budget implementation planned²⁹**■ Direct management** by the Commission

- ■ by its departments, including by its staff in the Union delegations;
- ■ by the executive agencies

■ Shared management with the Member States**■ Indirect management** by entrusting budget implementation tasks to:

- ■ third countries or the bodies they have designated
- ■ international organisations and their agencies (to be specified)
- ■ the European Investment Bank and the European Investment Fund
- ■ bodies referred to in Articles 70 and 71 of the Financial Regulation
- ■ public law bodies
- ■ bodies governed by private law with a public service mission to the extent that they are provided with adequate financial guarantees
- ■ bodies governed by the private law of a Member State that are entrusted with the implementation of a public-private partnership and that are provided with adequate financial guarantees
- ■ bodies or persons entrusted with the implementation of specific actions in the common foreign and security policy pursuant to Title V of the Treaty on European Union, and identified in the relevant basic act

²⁹ Details of budget implementation methods and references to the Financial Regulation may be found on the BUDGpedia site: <https://myintracomm.ec.europa.eu/corp/budget/financial-rules/budget-implementation/Pages/implementation-methods.aspx>.

- ■ ■ bodies established in a Member State, governed by the private law of a Member State or Union law and eligible to be entrusted, in accordance with sector-specific rules, with the implementation of Union funds or budgetary guarantees, to the extent that such bodies are controlled by public law bodies or by bodies governed by private law with a public service mission, and are provided with adequate financial guarantees in the form of joint and several liability by the controlling bodies or equivalent financial guarantees and which may be, for each action, limited to the maximum amount of the Union support.

If more than one budget implementation method is indicated, please provide details in the 'Comments' section.

Comments

[...]
[...]

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2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

Specify frequency and conditions.

[...]

[...]

2.2. Management and control system(s)

2.2.1. *Justification of the budget implementation method(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed*

[...]

[...]

Guidance

DGs are to explain why the budget implementation method(s), funding implementation mechanism(s), payment modalities, and control strategy proposed are considered to be the most appropriate solutions in this case – not only in terms of the policy/programme objectives but also in terms of balancing the internal control objectives (control effectiveness, efficiency and economy; i.e. low errors, fast contracting/paying and low control costs) – knowing that complexity of programmes can impact the error rates and (together with the volumes of transactions to be processed) the costs of controls.

Remark: this explanation is especially crucial if the programme is split into segments, with a deviating delivery set-up for some of them.

2.2.2. *Information concerning the risks identified and the internal control system(s) set up to mitigate them*

[...]

[...]

Guidance

This includes explaining how the root causes of high error rates in the previous programme(s) are being addressed now, e.g. by simplifying previously complex modalities that were prone to error and/or by intensifying the (ex-ante and/or ex-post) controls for inherently high-risk activities.

2.2.3. *Estimation and justification of the cost-effectiveness of the controls (ratio between the control costs and the value of the related funds managed), and assessment of the expected levels of risk of error (at payment & at closure)*

[...]

[...]

Guidance

The costs of controls are to be estimated at Commission level and, for shared and indirect management, also (separately) at the level of Member States or entrusted entities. Also the source of the information (related to the cost of controls at the level of Member States or entrusted entities) and how the costs were estimated should be presented.

If for the whole or part of the programme the estimated total costs of controls (i.e. those of the Commission plus, if applicable, those of the Member States or the entrusted entities) are relatively high, then this should be explained by referring to possible cost drivers such as the specific risk profile, the (dis)economies of scale in terms of number and size of the DG's typical transactions processed, the complexity of delivery mechanisms, etc.

Remark: this explanation is especially crucial if the programme is split into segments, with a deviating delivery set-up for some of them.

In terms of expected error rate(s), at the stage of the legislative proposals the aim is to maintain the error rate below the threshold of 2%. A different materiality threshold can only be discussed on a case-by-case basis in the light of the legislative debate, in particular if the legislative authority would not (fully) endorse the proposed programme simplifications and/or would cap the controls, which would have consequences on the expected error rate. This would then require a coordinated approach.

2.3. Measures to prevent fraud and irregularities

Specify existing or envisaged prevention and protection measures, e.g. from the anti-fraud strategy.

[...]

[...]

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

3.1. Heading(s) of the multiannual financial framework and expenditure budget line(s) affected

Please note that an Excel tool is available on the BUDGpedia page on the Legislative Financial and Digital Statement to help you with the calculations. You are strongly advised to use it to facilitate filling in this template.

Please insert as many budget lines as needed in the two tables below.

- Existing budget lines

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./ Non-diff.	from EFTA countries	from candidate countries and potential candidate	From other third countries	other assigned revenue
	[XX.YY.YY.YY]	Diff./ Non-diff.	YES/ NO	YES/NO	YES/ NO	YES/NO
	[XX.YY.YY.YY]	Diff./ Non-diff.	YES/ NO	YES/NO	YES/ NO	YES/NO
	[XX.YY.YY.YY]	Diff./ Non-diff.	YES/ NO	YES/NO	YES/ NO	YES/NO

- New budget lines requested

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./ Non-diff.	from EFTA countries	from candidate countries and potential candidate	from other third countries	other assigned revenue
	[XX.YY.YY.YY]	Diff./ Non-diff.	YES/ NO	YES/NO	YES/ NO	YES/NO
	[XX.YY.YY.YY]	Diff./ Non-diff.	YES/ NO	YES/NO	YES/ NO	YES/NO
	[XX.YY.YY.YY]	Diff./ Non-diff.	YES/ NO	YES/NO	YES/ NO	YES/NO

3.2. Estimated financial impact of the proposal on appropriations

3.2.1. Summary of estimated impact on operational appropriations

- The proposal/initiative does not require the use of operational appropriations
- The proposal/initiative requires the use of operational appropriations, as explained below

3.2.1.1. Appropriations from voted budget

EUR million (to three decimal places)

Heading of multiannual financial framework		Number					
DG: <.....>			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

Optional: if more than one DG is involved in the proposal, please fill in the below tables; if not, please delete them.

DG: <.....>			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes							
Budget line		(3)					0.000

TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

Mandatory table

			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under HEADING <....> of the multiannual financial framework	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

Optional: if more than one operational heading is affected by the proposal / initiative, fill in the below tables.

Heading of multiannual financial	Number
----------------------------------	--------

DG: <.....>			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

DG: <.....>			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-202
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under HEADING <....> of the multiannual financial framework	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
• TOTAL operational appropriations (all operational headings)	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
• TOTAL appropriations of an administrative nature financed from the envelope for specific programmes (all operational headings)		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations Under Heading 1 to 6	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000

of the multiannual financial framework	Payments	=5+6	0.000	0.000	0.000	0.000	0.000
--	----------	------	-------	-------	-------	-------	-------

Heading of multiannual	7	‘Administrative expenditure’					
-------------------------------	----------	------------------------------	--	--	--	--	--

This section should be filled in using the 'budget data of an administrative nature' to be firstly inserted in the Annex to the Legislative Financial and Digital Statement (Annex 5³⁰ to the Commission Decision on the internal rules for the implementation of the Commission section of the general budget of the European Union), which is uploaded to DECIDE for interservice consultation purposes.

DG: <.....>	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL L MFF 2021-2 027
Ÿ Human resources	0.000	0.000	0.000	0.000	0.000
Ÿ Other administrative expenditure	0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	0.000	0.000	0.000	0.000	0.000
Appropriations					

DG: <.....>	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL L MFF 2021-2 027
Ÿ Human resources	0.000	0.000	0.000	0.000	0.000
Ÿ Other administrative expenditure	0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	0.000	0.000	0.000	0.000	0.000
Appropriations					

TOTAL appropriations under HEADING 7 of the multiannual financial framework	(Total commitments = Total)	0.000	0.000	0.000	0.000	0.000
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EUR million (to three decimal places)

	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
TOTAL appropriations under HEADINGS 1 to 7	0.000	0.000	0.000	0.000	0.000
of the multiannual financial framework	0.000	0.000	0.000	0.000	0.000
Commitments					
Payments					

Optional: if the proposal is partly or fully financed from external assigned revenues, fill in the table in Section 3.2.1.2. If not, please delete the whole section.

³⁰ If you report the use of appropriations under Heading 7, completing Annex 5 is a compulsory requirement.

3.2.1.2. Appropriations from external assigned revenues

EUR million (to three decimal places)

Heading of multiannual financial framework		Number					
DG: <.....>			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

Optional: if more than one DG is involved in the proposal, please fill in the below tables; if not, please delete them.

DG: <.....>			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

Mandatory table:

	Year	Year	Year	Year	TOTAL MFF
--	------	------	------	------	-----------

			2024	2025	2026	2027	MFF 2021-2027
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under HEADING <...> of the multiannual financial framework	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

Optional: if more than one operational heading is affected by the proposal / initiative, fill in the below tables.

Heading of multiannual financial framework	Number
--	--------

DG: <.....>			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
Operational appropriations							
Budget line	Commitments	(1a)					0.000
	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

Optional: if more than one DG is involved in the proposal, please fill in the below tables; if not, please delete them.

DG: <.....>			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
Operational appropriations							
Budget line	Commitments	(1a)					0.000

Budget line	Payments	(2a)					0.000
Budget line	Commitments	(1b)					0.000
	Payments	(2b)					0.000
Appropriations of an administrative nature financed from the envelope of specific programmes							
Budget line		(3)					0.000
TOTAL appropriations for DG <.....>	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000

Mandatory table

			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under HEADING <....> of the multiannual financial framework	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
• TOTAL operational appropriations (all operational headings)	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000
• TOTAL appropriations of an administrative nature financed from the envelope for specific programmes (all operational headings)		(6)	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations under Headings 1 to 6 of the multiannual financial framework (Reference amount)	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000

Heading of multiannual	7	'Administrative expenditure'
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This section should be filled in using the 'budget data of an administrative nature' to be firstly inserted in the Annex to the Legislative Financial and Digital Statement (Annex 5³¹ to the Commission Decision on the internal rules for the implementation of the Commission section of the general budget of the European Union), which is uploaded to DECIDE for interservice consultation purposes.

EUR million (to three decimal places)

DG: <.....>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
ÿ Human resources		0.000	0.000	0.000	0.000	0.000
ÿ Other administrative expenditure		0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	Appropriations	0.000	0.000	0.000	0.000	0.000

DG: <.....>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
ÿ Human resources		0.000	0.000	0.000	0.000	0.000
ÿ Other administrative expenditure		0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	Appropriations	0.000	0.000	0.000	0.000	0.000

TOTAL appropriations under HEADING 7 of the multiannual financial framework	(Total commitments = Total)	0.000	0.000	0.000	0.000	0.000
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EUR million (to three decimal places)

		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
TOTAL appropriations under HEADINGS 1 to 7	Commitments	0.000	0.000	0.000	0.000	0.000
of the multiannual financial framework	Payments	0.000	0.000	0.000	0.000	0.000

3.2.2. *Estimated output funded from operational appropriations (not to be completed for decentralised agencies)*

Commitment appropriations in EUR million (to three decimal places)

Indicate objectives and	Year 2024	Year 2025	Year 2026	Year 2027	Enter as many years as necessary to show the duration of the impact (see	TOTAL
	OUTPUTS					

³¹ If you report the use of appropriations under Heading 7, completing Annex 5 is a compulsory requirement.

outputs	Type	Average cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJECTIVE No. 1																		
- Output																		
- Output																		
- Output																		
Subtotal for specific objective No. 1																		
SPECIFIC OBJECTIVE No. 2																		
- Output																		
Subtotal for specific objective No. 2																		
TOTALS																		

Agence Europe

3.2.3. Summary of estimated impact on administrative appropriations

- The proposal/initiative does not require the use of appropriations of an administrative nature
- The proposal/initiative requires the use of appropriations of an administrative nature, as explained below

3.2.3.1. Appropriations from voted budget

VOTED APPROPRIATIONS	Year	Year	Year	Year	TOTAL 2021 - 2027
	2024	2025	2026	2027	
HEADING 7					
Human resources	0.000	0.000	0.000	0.000	0.000
Other administrative expenditure	0.000	0.000	0.000	0.000	0.000
Subtotal HEADING 7	0.000	0.000	0.000	0.000	0.000
Outside HEADING 7					
Human resources	0.000	0.000	0.000	0.000	0.000
Other expenditure of an administrative nature	0.000	0.000	0.000	0.000	0.000
Subtotal outside HEADING 7	0.000	0.000	0.000	0.000	0.000
TOTAL	0.000	0.000	0.000	0.000	0.000

Optional: if the proposal is partly or fully financed from external assigned revenues, fill in the tables in Sections 3.2.3.2. and 3.2.3.3. If not, please delete both sections.

3.2.3.2. Appropriations from external assigned revenues

EXTERNAL ASSIGNED REVENUES	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL 2021 - 2027
HEADING 7					
Human resources	0.000	0.000	0.000	0.000	0.000
Other administrative expenditure	0.000	0.000	0.000	0.000	0.000
Subtotal HEADING 7	0.000	0.000	0.000	0.000	0.000
Outside HEADING 7					
Human resources	0.000	0.000	0.000	0.000	0.000
Other expenditure of an administrative nature	0.000	0.000	0.000	0.000	0.000
Subtotal outside HEADING 7	0.000	0.000	0.000	0.000	0.000
TOTAL	0.000	0.000	0.000	0.000	0.000

3.2.3.3. Total appropriations

TOTAL VOTED APPROPRIATIONS + EXTERNAL ASSIGNED REVENUES	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL 2021 - 2027
HEADING 7					
Human resources	0.000	0.000	0.000	0.000	0.000
Other administrative expenditure	0.000	0.000	0.000	0.000	0.000
Subtotal HEADING 7	0.000	0.000	0.000	0.000	0.000
Outside HEADING 7					
Human resources	0.000	0.000	0.000	0.000	0.000
Other expenditure of an administrative nature	0.000	0.000	0.000	0.000	0.000
Subtotal outside HEADING 7	0.000	0.000	0.000	0.000	0.000
TOTAL	0.000	0.000	0.000	0.000	0.000

The appropriations required for human resources and other expenditure of an administrative nature will be met by appropriations from the DG that are already assigned to management of the action and/or have been redeployed within the DG, together, if necessary, with any additional allocation which may be granted to the managing DG under the annual allocation procedure and in the light of budgetary constraints.

3.2.4. Estimated requirements of human resources

- The proposal/initiative does not require the use of human resources
- The proposal/initiative requires the use of human resources, as explained below

3.2.4.1. *Financed from voted budget*Estimate to be expressed in full-time equivalent units (FTEs)³²

VOTED APPROPRIATIONS	Year 2024	Year 2025	Year 2026	Year 2027
Ÿ Establishment plan posts (officials and temporary staff)				
20 01 02 01 (Headquarters and Commission's Representation Offices)	0	0	0	0
20 01 02 03 (EU Delegations)	0	0	0	0
01 01 01 01 (Indirect research)	0	0	0	0
01 01 01 11 (Direct research)	0	0	0	0
Other budget lines (specify)	0	0	0	0
• External staff (inFTEs)				
20 02 01 (AC, END from the 'global envelope')	0	0	0	0
20 02 03 (AC, AL, END and JPD in the EU Delegations)	0	0	0	0
Admin. Support line [XX.01.YY.YY]	- at Headquarters	0	0	0
	- in EU Delegations	0	0	0
01 01 01 02 (AC, END - Indirect research)	0	0	0	0
01 01 01 12 (AC, END - Direct research)	0	0	0	0
Other budget lines (specify) - Heading 7	0	0	0	0
Other budget lines (specify) - Outside Heading 7	0	0	0	0
TOTAL	0	0	0	0

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Optional: if the proposal is partly or fully financed from external assigned revenues, fill in the tables in Sections 3.2.4.2. and 3.2.4.3. If not, please delete both sections.

³² Please specify below the table how many FTEs within the number indicated are already assigned to the management of the action and/or can be redeployed within your DG and what are your net needs.

3.2.4.2. *Financed from external assigned revenues*

EXTERNAL ASSIGNED REVENUES		Year 2024	Year 2025	Year 2026	Year 2027
ÿ Establishment plan posts (officials and temporary staff)					
20 01 02 01 (Headquarters and Commission's Representation Offices)		0	0	0	0
20 01 02 03 (EU Delegations)		0	0	0	0
01 01 01 01 (Indirect research)		0	0	0	0
01 01 01 11 (Direct research)		0	0	0	0
Other budget lines (specify)		0	0	0	0
• External staff (in full time equivalent units)					
20 02 01 (AC, END from the 'global envelope')		0	0	0	0
20 02 03 (AC, AL, END and JPD in the EU Delegations)		0	0	0	0
Admin. Support line [XX.01.YY.YY]	- at Headquarters	0	0	0	0
	- in EU Delegations	0	0	0	0
01 01 01 02 (AC, END - Indirect research)		0	0	0	0
01 01 01 12 (AC, END - Direct research)		0	0	0	0
Other budget lines (specify) - Heading 7		0	0	0	0
Other budget lines (specify) - Outside Heading 7		0	0	0	0
TOTAL		0	0	0	0

3.2.4.3. *Total requirements of human resources*

TOTAL VOTED APPROPRIATIONS + EXTERNAL ASSIGNED REVENUES		Year	Year	Year	Year
		2024	2025	2026	2027
ÿ Establishment plan posts (officials and temporary staff)					
20 01 02 01 (Headquarters and Commission's Representation Offices)		0	0	0	0
20 01 02 03 (EU Delegations)		0	0	0	0
01 01 01 01 (Indirect research)		0	0	0	0
01 01 01 11 (Direct research)		0	0	0	0
Other budget lines (specify)		0	0	0	0
• External staff (in full time equivalent units)					
20 02 01 (AC, END from the 'global envelope')		0	0	0	0
20 02 03 (AC, AL, END and JPD in the EU Delegations)		0	0	0	0
Admin. Support line [XX.01.YY.YY]	- at Headquarters	0	0	0	0
	- in EU Delegations	0	0	0	0
01 01 01 02 (AC, END - Indirect research)		0	0	0	0
01 01 01 12 (AC, END - Direct research)		0	0	0	0
Other budget lines (specify) - Heading 7		0	0	0	0
Other budget lines (specify) - Outside Heading 7		0	0	0	0
TOTAL		0	0	0	0

Based on the detailed description in Annex V to the LFDS³³, the above tables should be accompanied by either of the below clarifications, depending on the option.

Option 1: The additional human resources required for this proposal are fully covered by redeployments within the DG/service or exceptionally, from redeployments from the limited Commission redeployment pool, following the internal process applicable to that end. The duly justified clarification shall accompany the tables above and below. [Please refer to the Annex to the LFDS to identify redeployments within the DGs as clearly as possible]. If this option is applicable, the following comment should be included:

[Considering the overall strained situation in Heading 7, in terms of both staffing and the level of appropriations, the human resources required will be met by staff from the DG who are already assigned to the management of the action and/or have been redeployed within the DG or other Commission services.]

Option 2: Exceptionally, if internal redeployments within the implementing DGs appear for duly substantiated reasons impossible or insufficient, the proposal may require additional

³³ For the purpose of estimating workload and staff needs, you may use the guidance on workload assessment prepared by DG HR.

human resources. The latter will be paid as appropriate³⁴ from an administrative support line of the programme/initiative or by a fee as external assigned revenue.

In this case, please specify the type of staff by filling in the below table.

Please specify how many of the staff requested for the initiative are already in place in the DG/service (current staff) and how many additional staff are requested (in the column corresponding to the type of budget from which they are to be financed).

Please fill in the table to illustrate this for staff at ‘cruising speed’ level.

The staff required to implement the proposal (in FTEs):

	To be covered by current staff available in the Commission services	Exceptional additional staff*		
		To be financed under Heading 7 or Research	To be financed from BA line	To be financed from fees
Establishment plan posts			N/A	
External staff (CA, SNEs, INT)				

*Please explain briefly below why the tasks included in the proposal at stake cannot be covered fully by existing HR resources and internal redeployments within the DG already implementing the action or within the Commission services.

Description of tasks to be carried out by:

Officials and temporary staff	
External staff	

3.2.5. Overview of estimated impact on digital technology-related investments

Compulsory: the best estimate of the digital technology-related investments entailed by the proposal/initiative should be included in the table below.

Exceptionally, when required for the implementation of the proposal/initiative, the appropriations under Heading 7 should be presented in the designated line.

The appropriations under Headings 1-6 should be reflected as “Policy IT expenditure on operational programmes”. This expenditure refers to the operational budget to be used to re-use/ buy/ develop IT platforms/ tools directly linked to the implementation of the initiative and their associated investments (e.g. licences, studies, data storage etc). The information provided in this table should be consistent with details presented under Section 4 “Digital dimensions”.

³⁴ Please note that such exception needs to be agreed with central services before the launch of the ISC.

TOTAL Digital and IT appropriations	Year	Year	Year	Year	TOTAL MFF 2021 - 2027
	2024	2025	2026	2027	
HEADING 7					
IT expenditure (corporate)	0.000	0.000	0.000	0.000	0.000
Subtotal HEADING 7	0.000	0.000	0.000	0.000	0.000
Outside HEADING 7					
Policy IT expenditure on operational programmes	0.000	0.000	0.000	0.000	0.000
Subtotal outside HEADING 7	0.000	0.000	0.000	0.000	0.000
TOTAL	0.000	0.000	0.000	0.000	0.000

3.2.6. *Compatibility with the current multiannual financial framework*

The proposal/initiative:

- can be fully financed through redeployment within the relevant heading of the multiannual financial framework (MFF)

Explain what reprogramming is required, specifying the budget lines concerned and the corresponding amounts. Please provide an excel table in the case of major reprogramming.

- requires use of the unallocated margin under the relevant heading of the MFF and/or use of the special instruments as defined in the MFF Regulation

Explain what is required, specifying the headings and budget lines concerned, the corresponding amounts, and the instruments proposed to be used.

- requires a revision of the MFF

Explain what is required, specifying the headings and budget lines concerned and the corresponding amounts.

3.2.7. *Third-party contributions*

The proposal/initiative:

- does not provide for co-financing by third parties
- provides for the co-financing by third parties estimated below:

Appropriations in EUR million (to three decimal places)

	Year 2024	Year 2025	Year 2026	Year 2027	Total
Specify the co-financing body					
TOTAL appropriations co-financed					

3.3. Estimated impact on revenue

- The proposal/initiative has no financial impact on revenue.
- The proposal/initiative has the following financial impact:
 - on own resources
 - on other revenue
 - please indicate, if the revenue is assigned to expenditure lines

EUR million (to three decimal places)

Budget revenue line:	Appropriations available for the current financial year	Impact of the proposal/initiative			
		Year 2024	Year 2025	Year 2026	Year 2027
Article					

For assigned revenue, specify the budget expenditure line(s) affected.

[...]

Other remarks (e.g. method/formula used for calculating the impact on revenue or any other information).

[...]

4. **DIGITAL DIMENSIONS**

Guidance and online tooling will be made available through GoPro in order to help you complete the below sections. You are strongly advised to use it to ensure compliance with Regulation (EU) 2024/903 of the European Parliament and of the Council of 13 March 2024 laying down measures for a high level of public sector interoperability across the Union (Interoperable Europe Act) (OJ L, 2024/903, 22.3.2024, ELI: <http://data.europa.eu/eli/reg/2024/903/oj>).

When completing this Section, it is acceptable to present the information in a table format, where appropriate.

4.1. Requirements of digital relevance

If the policy initiative is assessed as having no requirement of digital relevance, please provide an explanation as to why digital means cannot be utilised to enhance policy implementation by making it simpler, quicker, more transparent, and/or more cost-effective. Please also explain why the ‘digital by default’ principle, which prioritises digital delivery of public services, is not applicable.

Otherwise, please enumerate the requirements of digital relevance as follows:

[Requirement 1 (R1): ...]

[Requirement 2 (R2): ...]

[...]

Guidance

A requirement of digital relevance is an obligation or criterion of a legal, organisational, semantic or technical nature, set in a paragraph or an article of a legal text that concerns:

- collection, processing, generation, exchange or sharing of data;
- the automation or digitalisation of stakeholders’ processes;
- the use of new or existing digital solutions; and/or
- digital public services, that is, digital services provided by Union entities or public sector bodies to one another or to natural or legal persons in the Union.

For each requirement of digital relevance listed, please include:

- the reference to the legal provision containing this requirement (for example, ‘Article 7(2)’);
- a high-level description of the requirement;
- the stakeholder categories affected by this requirement (EU institutions, bodies and agencies, Member States, businesses, the general public, or others); and
- the high-level processes affected by this requirement (such as notification, management of registries, procurement, etc.).

4.2. Data

[...]

Guidance:

For each requirement of digital relevance identified in Section 4.1 that mandates the collection, processing, generation, exchange or sharing of data, please:

- provide a high-level description of the data in scope and any related standards/specifications;
- explain how the requirement is aligned with the European Data Strategy and its various aspects;
- confirm that the once-only principle has been followed, and that the possibility to reuse existing data has been explored;
- specifically for data flows, identify the stakeholders that are to provide and receive the data, respectively, and indicate what triggers the data exchange (for example, a reporting obligation) and with what frequency.

4.3. Digital solutions

[...]

Guidance

A digital solution is a digital service, platform, system, application, tool or infrastructure, designed to automate, manage, or improve specific processes, services, or operations through the use of digital technologies.

For each requirement of digital relevance identified in Section 4.1 that mandates a digital solution, please provide a description of the digital solution's mandated functionality, the body that will be responsible for this digital solution, and other relevant aspects such as reusability and accessibility.

Explain whether the digital solution intends to make use of AI technologies and how the digital solution complies with the requirements and obligations of the AI Act (AI risk assessment). Likewise, explain how the digital solution complies with the requirements and obligations of the EU cybersecurity framework, and other applicable digital policies and legislative enactments (such as eIDAS, Single

4.4. Interoperability assessment

[...]

Guidance

For each requirement of digital relevance identified in Section 4.1. that concerns digital public services, please assess and document:

(a) whether it requires interaction across Member State borders, among EU entities or between EU entities and public sector bodies, by means of their network and information systems; and

(b) whether it has an effect on ‘cross-border interoperability’, understood as the ability of EU entities and public sector bodies to interact with each other across borders by sharing data, information and knowledge through digital processes in line with the legal, organisational, semantic and technical requirements related to such cross-border interaction.

If both of the aforementioned conditions apply, please:

- describe the digital public services affected by the requirement;
- assess the impact of the requirement on cross-border interoperability;
- list the Interoperable Europe solutions identified for (re)use;
- list other relevant interoperability solutions; and
- describe the detected remaining barriers to cross-border interoperability.

Please refer to the guidelines on interoperability assessment for further support. Be

4.5. Measures to support digital implementation

[...]

Guidance

To facilitate the smooth implementation of the requirements of digital relevance identified in Section 4.1., it is important to plan specific implementation measures well ahead. These measures may include adopting implementing/delegated acts or guidelines, or designing policy implementation pilots, ICT procurement procedures, sandboxing, capacity building, stakeholder engagement, feedback mechanisms, technology support, awareness-raising campaigns, etc.

Even if the requirements may change during the inter-institutional negotiations, sharing the proposed digital implementation measures timely and transparently builds trust and partnership.

For this reason, please list here the planned digital implementation measures. For each measure:

- briefly describe the measure and indicate the requirement(s) of digital relevance identified in Section 4.1., that it will support;
- specify the Commission's role in implementing the measure and list the stakeholders to be involved; and
- indicate the expected timeline of the measure.

NB: In case the initial Commission proposal evolves considerably during the legislative negotiations, it should be considered to update information laid down in the LFDS for any financial and/or digital aspects, as necessary, with the aim to support the negotiation process and create clarity for all parties concerned.