

LEGISLATIVE FINANCIAL STATEMENT

Contents

1.	FRAMEWORK OF THE PROPOSAL/INITIATIVE.....	3
1.1.	Title of the proposal/initiative.....	3
1.2.	Policy area(s) concerned.....	3
1.3.	The proposal/initiative relates to:.....	3
1.4.	Objective(s).....	3
1.4.1.	General objective(s).....	3
1.4.2.	Specific objective(s).....	4
1.4.3.	Expected result(s) and impact.....	4
1.4.4.	Indicators of performance.....	5
1.5.	Grounds for the proposal/initiative.....	6
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.....	6
1.5.2.	Added value of Union involvement.....	6
1.5.3.	Lessons learned from similar experiences in the past.....	7
1.5.4.	Compatibility with the Multiannual Financial Framework and possible synergies with other appropriate instruments.....	7
1.5.5.	Assessment of the different available financing options, including scope for redeployment.....	7
1.6.	Duration and financial impact of the proposal/initiative.....	8
1.7.	Method(s) of budget implementation planned.....	8
2.	MANAGEMENT MEASURES.....	10
2.1.	Monitoring and reporting rules.....	10
2.2.	Management and control system(s).....	10
2.2.1.	Justification of the management mode(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed.....	10
2.2.2.	Information concerning the risks identified and the internal control system(s) set up to mitigate them.....	10
2.2.3.	Estimation and justification of the cost-effectiveness of the controls (ratio of "control costs ÷ value of the related funds managed"), and assessment of the expected levels of risk of error (at payment & at closure).....	11
2.3.	Measures to prevent fraud and irregularities.....	11
3.	ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE.....	12
3.1.	Heading(s) of the multiannual financial framework and expenditure budget line(s) affected.....	12
3.2.	Estimated financial impact of the proposal on appropriations.....	13

- 3.2.1. Summary of estimated impact on operational appropriations..... 13
- 3.2.2. Estimated output funded with operational appropriations 16
- 3.2.3. Summary of estimated impact on administrative appropriations..... 17
- 3.2.4. Compatibility with the current multiannual financial framework..... 21
- 3.2.5. Third-party contributions 21
- 3.3. Estimated impact on revenue 23

LEGISLATIVE FINANCIAL STATEMENT

1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

1.1. Title of the proposal/initiative

Proposal for a Directive of the European Parliament and of the Council amending Directives 2009/102/EC and (EU) 2017/1132 as regards further expanding and upgrading the use of digital tools and processes in company law

1.2. Policy area(s) concerned

Company Law/single market

1.3. The proposal/initiative relates to:

a new action

a new action following a pilot project/preparatory action¹

the extension of an existing action

a merger or redirection of one or more actions towards another/a new action

1.4. Objective(s)

1.4.1. General objective(s)

The general objectives of this proposal are:

- Enhanced transparency and trust in the business environment
- More digitalised and connected cross-border public services for companies
- Easier cross-border expansion for SMEs
- More effective EU action against abuse and fraud.

¹ As referred to in Article 58(2)(a) or (b) of the Financial Regulation.

1.4.2. *Specific objective(s)*

Specific objective No 1:

Increasing the amount and improving the reliability of company data available in business registers and/or Business Registers Interconnection System (BRIS).

Specific objective No 2:

Enabling direct use of company data available in business registers when setting up cross-border branches or subsidiaries and in other cross-border activities and situations.

1.4.3. *Expected result(s) and impact*

The expected results and impact of this proposal are:

- **Businesses:** More important company data publicly available in business registers and at EU level through BRIS and improving its reliability will reduce overall administrative burden on companies and in turn facilitate access to finance and the creation of businesses. The facilitation of the cross-border use of such data, when creating new subsidiaries or branches cross-border or in other cross-border situations will result in important recurrent cost savings and thus will substantially ease conducting cross-border business activities and facilitate access to other Member States' markets.
- **Business registers:** The increased accessibility and reliability of company data, and better connections between registers, thanks to the once-only principle and also connecting other EU level systems/registers to BRIS, should facilitate registers' work. One-off costs for business registers to adapt the IT systems, and recurrent costs e.g. to carry out ex-ante verification of company data.
- **Other public authorities:** Easier access to more sets of information will facilitate the work of authorities, for example in fight fraud and abuse. The application of once-only principle and more connected public administration through digitalisation will result in burden reduction also for public authorities. Authorities in charge of issuing apostille will lose some revenue from apostille but will have less administrative burden given the current legal uncertainty and the related human resources and time needed to issue the apostille.
- **Citizens and consumers** will benefit from easier access to reliable company data. Society at large will benefit from the initiative as it will facilitate the fight against fraud and abuse and will promote digital tools.
- **Positive environmental impact**, mainly stemming from an increased possibility to use digital procedures and tools between business registers and companies, and also between business registers in different Member States through BRIS, and an increased application of the once-only principle (meaning e.g. the reduced use of paper, need to travel).

1.4.4. *Indicators of performance*

Indicator No 1 (Specific Objective No 1)

The indicators will be as follows:

- number of requests for company data through the “Find a company” page of BRIS on the European e-Justice Portal,
- number of requests for company data from the Beneficial Ownership Registers Interconnection (BORIS) and the Insolvency Register Interconnection (IRI),
- number of legal entities with an EUID number (the company identifier automatically attributed to companies whose information are available through BRIS),
- views of stakeholders (companies, registers, public authorities) on the extent to which it is possible to search for and access company data on a cross-border basis.

The indicators will be measured against the baseline (e.g. numbers of requests before the implementation starts, mainly on the basis of statistical data from BRIS). The target is a considerable increase in the numbers. More precise target is not possible as the figures depend also on several other factors not related to the proposal (e.g. economic situation in the single market).

The indicators will be monitored on annual basis, starting not earlier than one year from the time when the measures are fully transposed and operational in Member States, and for a duration of 5 years (to feed into the evaluation report of the Directive).

Indicator No 2 (Specific Objective No 2)

The indicators will be as follows:

- costs for companies of setting up subsidiaries or branches in other Member States,
- number of issued common company extracts,
- views of stakeholders (companies, registers, public authorities) on the extent to which it is possible to use company data directly on a cross-border basis,

The indicators will be measured against the baseline (e.g. costs before the implementation starts, mainly on the basis of statistical data from BRIS, business registers and Member States authorities, where data is available). The target is a considerable reduction in costs or increase in numbers of issued common company extracts, more precise target is not possible as the figures depend also on several other factors not related to the proposal (e.g. economic situation in the single market).

The indicators will be monitored on annual basis, starting not earlier than one year from the time when the measures are fully transposed and operational in Member States, and for a duration of 5 years (to feed into the evaluation report of the Directive).

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

The implementation of this proposal will follow a phased approach. Upon entry into force of this Directive, work will commence towards the adoption of an implementing act. In parallel, the technical developments in BRIS and in Member States will be carried out.

A provisional implementation timeline can be illustrated as follows:

- 2024 Adoption of the Directive
- 2025 Entry into force of the Directive
- 2026 Adoption of the implementing act
- 2026-2027 Technical implementation in BRIS and in Member States.
- 2027 Transposition by Member States.
- 2028- Implementation and application of the Directive by Member States.

1.5.2. Added value of Union involvement

Reasons for action at European level (ex-ante)

This initiative focuses on cross-border issues in the field of company law. It will improve the availability and reliability of comparable and multilingual company data at EU level and will facilitate the use of this company data on a cross-border basis. A coordinated action is required to ensure that all Member States have the data in their business registers and that this data is made accessible in a comparable and multilingual format centrally at EU level through BRIS. A co-ordinated action is required also to ensure that there are common checks of company data before it is entered into a national business registers to improve its reliability and facilitate its use in a cross-border situations. Similarly, the value added from linking the EU-level systems of interconnection of registers can also be only achieved through EU action.

A coherent legal framework for cross-border availability of company data and for its cross-border use can be achieved exclusively at EU level. Member States would not be able to bring about sufficient improvement to those problems on their own.

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

The proposal takes into account the lessons learned from the establishment and operation of the BRIS system and from the negotiations, transposition and implementation of the Company Law Digitalisation Directive (Directive (EU) 2019/1151).

1.5.4. *Compatibility with the Multiannual Financial Framework and possible synergies with other appropriate instruments*

The proposal contributes to the objective of the Communication 2030 *Digital Compass: the European way for the Digital Decade* to provide online key public services online for European businesses. It also addresses obstacles to cross-border expansion faced by small and medium-sized enterprises (SMEs) in line with the Communications *Updating the 2020 New Industrial Strategy* and *SME Strategy for a sustainable and digital Europe*. It also contributes to removing remaining unjustified barriers and administrative burdens in the single market as called for in the European Council conclusions of 24-25 March 2022.

It establishes synergies in particular with:

- Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing,
- Regulation (EU) 910/2014 95 (the ‘e-IDAS’ regulation) and its ongoing revision, as builds on the technical framework provided by that Regulation for e-identification and trust services.

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

The initiative re-uses the eDelivery building block.

1.6. Duration and financial impact of the proposal/initiative

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 2025 to 2028,
- followed by full-scale operation.

1.7. Method(s) of budget implementation planned²

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 EIB 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;

² 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 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 CFSP pursuant to Title V of the TEU, and identified in the relevant basic act.
- *If more than one management mode is indicated, please provide details in the 'Comments' section.*

Comments

The new proposal, among other things, uses and expands the scope of the existing Business Registers Interconnection System (BRIS), which financing by the EU budget is mandatory under EU law, and that is already being funded by the Digital Europe Programme and managed by the Commission. The IT development required by this new proposal does not require additional funds compared to those already being provided by the Digital Europe Programme for the evolutive maintenance (new development) and conservative maintenance (bug fixing) of BRIS (i.e. 2 million EUR per year), nor additional staff resources.

2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

Specify frequency and conditions.

The implementation of the Directive will be reviewed *five years* after its full application. The Commission will report on the findings to the European Parliament and to the Council.

2.2. Management and control system(s)

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

This initiative builds on the already existing Business Registers Interconnection System (BRIS) developed by the Commission (DG DIGIT). This proposal for a new Directive does not alter the management mode, funding implementation mechanism, payment modalities or control strategy already in place for the system and employed by the Commission.

The proposed Directive enlarges the scope of the already established BRIS system, which provides digital channels for electronic communication between business registers and between them and the European e-Justice Portal, and provides new ways to obtain this data (e.g. through BORIS and IRI).

This requires the further development of already existing technical specifications and standards, further development work on the already existing software and coordination of the activities of national authorities.

In order to achieve these tasks, this proposed Directive does not need to increase the current staffing of Commission's services working on the business management (1 FTE) and project management (1.25 FTEs) of BRIS, and does not need to increase the funds already being provided by the Digital Europe Programme for the mandatory development of the BRIS system (around 2 million EUR per year).

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

The main identified risks relate to:

(a) Time and cost overruns due to unforeseen IT implementation issues with regard to the further IT development needed by the Commission to enlarge the scope of the existing BRIS IT system. This risk is mitigated by the fact that BRIS system already exists and is mature, and is based on building blocks that are also already existing and mature – namely, the eDelivery building block.

This risk is already addressed by existing standard internal control systems used in BRIS, in particular project management controls that are applicable to all systems developed by the Commission, (i.e. governance oversight, project and risk management) which include PM², the project management methodology developed by the Commission.

(b) Implementation and rollout delays on the side of Member States' respective authorities. This risk is already mitigated by established communication and reporting tools, cooperation agreements, regular follow-up meetings and by providing technical support to the national authorities in charge of implementation.

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

This initiative does not affect the cost-effectiveness of the existing Commission controls.

2.3. Measures to prevent fraud and irregularities

Specify existing or envisaged prevention and protection measures, e.g. from the Anti-Fraud Strategy.

BRIS is directly managed by the Commission. The European Central Platform (ECP) component of the system is developed internally by DG DIGIT, while the European Access Point (EAP) component is developed for DG JUST by a contractor selected through a tendering procedure.

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

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

- 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. ³	from EFTA countries ⁴	from candidate countries and potential candidates ⁵	From other third countries	other assigned revenue
	02.040501	Diff.	YES	NO	NO	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 candidates	from other third countries	other assigned revenue

³ Diff. = Differentiated appropriations / Non-diff. = Non-differentiated appropriations.

⁴ EFTA: European Free Trade Association.

⁵ Candidate countries and, where applicable, potential candidates from the Western Balkans.

N/A						
-----	--	--	--	--	--	--

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:

EUR million (to three decimal places)

Heading of multiannual financial framework	Number	Heading 1 : Single Market, Innovation & Digital
---	--------	---

02.040501			2025	2026	2027 ⁶		Enter as many years as necessary to show the duration of the impact (see point 1.6)			TOTAL
○ Operational appropriations										
02.040501	Commitments	(1a)	2.000	2.000	2.000					6.000
	Payments	(2a)	2.000	2.000	2.000					6.000
Budget line	Commitments	(1b)								
	Payments	(2b)								
Appropriations of an administrative nature financed from the envelope of specific programmes ⁷										
Budget line		(3)								

⁶ IT development will be also required in the period starting from 2028, to complete the evolutive maintenance, followed by conservative maintenance

⁷ Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

TOTAL appropriations for 02.040501	Commitments	=1a+1b +3								
	Payments	=2a+2b +3								

○ TOTAL operational appropriations	Commitments	(4)	2.000	2.000	2.000					6.000
	Payments	(5)	2.000	2.000	2.000					6.000
○ TOTAL appropriations of an administrative nature financed from the envelope for specific programmes		(6)								
TOTAL appropriations under HEADING 1 : Single Market, Innovation & Digital of the multiannual financial framework	Commitments	=4+ 6	2.000	2.000	2.000					6.000
	Payments	=5+ 6	2.000	2.000	2.000					6.000

If more than one operational heading is affected by the proposal / initiative, repeat the section above:

○ TOTAL operational appropriations (all operational headings)	Commitments	(4)	2.000	2.000	2.000					6.000
	Payments	(5)	2.000	2.000	2.000					6.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes (all operational headings)		(6)								
TOTAL appropriations under HEADINGS 1 to 6 of the multiannual financial framework (Reference amount)	Commitments	=4+ 6	2.000	2.000	2.000					6.000
	Payments	=5+ 6	2.000	2.000	2.000					6.000

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

This section should be filled in using the 'budget data of an administrative nature' to be firstly introduced in the [Annex to the Legislative Financial Statement](#) (Annex 5 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)

		2025	2026	2027	Enter as many years as necessary to show the duration of the impact (see point 1.6)			TOTAL
DG JUST								
<input checked="" type="checkbox"/> Human resources		0.385	0.385	0.385				1.155
<input type="checkbox"/> Other administrative expenditure								
TOTAL DG JUST	Appropriations	0.385	0.385	0.385				1.155

TOTAL appropriations under HEADING 7 of the multiannual financial framework	(Total commitments = Total payments)	0.385	0.385	0.385				1.155
--	--------------------------------------	-------	-------	-------	--	--	--	--------------

EUR million (to three decimal places)

		2025	2026	2027 ⁸	Enter as many years as necessary to show the duration of the impact (see point 1.6)			TOTAL
TOTAL appropriations	Commitments	2.385	2.385	2.385				7.155

⁸ IT development will be also required in the period starting from 2028, to complete the evolutive maintenance, followed by conservative maintenance

under HEADINGS 1 to 7 of the multiannual financial framework	Payments	2.385	2.385	2.385															7.155
--	----------	-------	-------	-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--------------

3.2.2. Estimated output funded with operational appropriations

Commitment appropriations in EUR million (to three decimal places)

Indicate objectives and outputs ↓			2025		2026		2027 ⁹		Enter as many years as necessary to show the duration of the impact (see point 1.6)								TOTAL	
	OUTPUTS																	
	Type ¹⁰	Average cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJECTIVE No 1 ¹¹ Expanding the scope of the existing Business Registers Interconnection System (BRIS)																		
- Output	IT system	2.000	1	2.000	1	2.000	1	2.000										
- Output																		
- Output																		
Subtotal for specific objective No 1			1	2.000	1	2.000	1	2.000										
SPECIFIC OBJECTIVE No 2 ...																		

⁹ IT development will be also required in the period starting from 2028, to complete the evolutive maintenance, followed by conservative maintenance

¹⁰ Outputs are products and services to be supplied (e.g.: number of student exchanges financed, number of km of roads built, etc.).

¹¹

- Output																		
Subtotal for specific objective No 2																		
TOTALS	1	2.000	1	2.000	1	2.000												

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:

EUR million (to three decimal places)

	2025	2026	2027		Enter as many years as necessary to show the duration of the impact (see point 1.6)	TOTAL
--	------	------	------	--	---	-------

HEADING 7 of the multiannual financial framework								
Human resources								
Other administrative expenditure								
Subtotal HEADING 7 of the multiannual financial framework								

Outside HEADING 7¹² of the multiannual financial framework								
--	--	--	--	--	--	--	--	--

¹² Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

Human resources								
Other expenditure of an administrative nature								
Subtotal outside HEADING 7 of the multiannual financial framework								

TOTAL								
--------------	--	--	--	--	--	--	--	--

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.

3.2.3.1. 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:

Estimate to be expressed in full time equivalent units

	2025	2026	2027 ¹³					Enter as many years as necessary to show the duration of the impact (see point 1.6)
○ Establishment plan posts (officials and temporary staff)								
20 01 02 01 (Headquarters and Commission's Representation Offices)	2.25	2.25	2.25					
20 01 02 03 (Delegations)								
01 01 01 01 (Indirect research)								
01 01 01 11 (Direct research)								
Other budget lines (specify)								
○ External staff (in Full Time Equivalent unit: FTE)¹⁴								
20 02 01 (AC, END, INT from the 'global envelope')								
20 02 03 (AC, AL, END, INT and JPD in the delegations)								
XX 01 xx yy zz ¹⁵	- at Headquarters							
	- in Delegations							
01 01 01 02 (AC, END, INT - Indirect research)								
01 01 01 12 (AC, END, INT - Direct research)								
Other budget lines (specify)								

¹³ Human resources will be also required in the period starting from 2028, to provide business and project management for the system.

¹⁴ AC= Contract Staff; AL = Local Staff; END= Seconded National Expert; INT = agency staff; JPD= Junior Professionals in Delegations.

¹⁵ Sub-ceiling for external staff covered by operational appropriations (former 'BA' lines).

TOTAL	2.25	2.25	2.25				
--------------	------	------	------	--	--	--	--

XX is the policy area or budget title concerned.

The human resources required will be met by staff from the DG who 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.

Description of tasks to be carried out:

Officials and temporary staff	This proposal does not increase the current staffing of Commission’s services already working on the business management (1 FTE) and project management (1.25 FTEs) of the BRIS system.
External staff	

3.2.4. *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.

BRIS development is already covered by the Digital Europe Programme. This new proposal does not require additional budget compared to the budget already being provided for the IT development by the Digital Europe Programme for the evolutive maintenance (new development) and conservative maintenance (bug fixing) of BRIS (i.e. 2 million EUR per year).

- 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.

3.2.5. *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)

	2025	2026	2027		Enter as many years as necessary to show the duration of the impact (see point 1.6)			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 ¹⁶					
		2025	2026	2027		Enter as many years as necessary to show the duration of the impact (see point 1.6)	
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).

¹⁶ As regards traditional own resources (customs duties, sugar levies), the amounts indicated must be net amounts, i.e. gross amounts after deduction of 20 % for collection costs.