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EUROPEAN COMMISSION

Brussels, 4.4.2011
COM(2011) 156 final

2011/0065 (NLE)

Proposal for a

COUNCIL REGULATION

amending the lists of insolvency proceedings, winding-up proceedings and liquidators in Annexes A, B and C to Regulation (EC) No 1346/2000 on insolvency proceedings and codifying Annexes A, B and C to that Regulation

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

Annex A to Council Regulation (EC) No 1346/2000 lists the insolvency proceedings referred to in Article 2(a) of the Regulation. Annex B lists the winding-up proceedings referred to in Article 2(c). Annex C lists the liquidators referred to in Article 2(b).

The annexes to Council Regulation (EC) No 1346/2000 were amended lastly by Council Implementing Regulation (EU) No 210/2010 of 25 February 2010.¹

Austria notified the Commission on 15 September 2010 of further amendments to the lists set out in Annexes A, B and C. Latvia notified the Commission on 23 November 2010 of further amendments to the lists set out in Annexes A and B.

Regulation (EC) No 1346/2000 should be amended accordingly by this Proposal.

2. RESULTS OF CONSULTATIONS WITH THE INTERESTED PARTIES AND IMPACT ASSESSMENTS

External consultation was not relevant.

There was no need for impact assessment. Amending the Regulation may have a positive effect on the re-organisation of businesses. It is likely to have a positive or neutral impact on employment.

3. LEGAL ELEMENTS OF THE PROPOSAL

- Summary of the proposed action

The proposal aims at amending the Annexes of Regulation (EC) No 1346/2000 in order to take account of amendments to the domestic insolvency law of Member States.

- Legal basis

The proposal is based on Article 45 of Regulation (EC) No 1346/2000.

- Subsidiarity principle

The proposal falls under the exclusive competence of the European Union. The subsidiarity principle therefore does not apply.

- Proportionality principle

The proposal complies with the proportionality principle for the following reasons:

¹ OJ L 65, 13.3.2010, p.1.

The Commission Proposal replaces the lists for Austria and Latvia in Annexes A, B and C to Council Regulation (EC) No 1346/2000 with new lists taking into account the information notified by Austria and Latvia.

The Regulation is directly applicable in the Member States and it does not require any implementation measures. It is published in the Official Journal of the European Union, therefore its contents are accessible to all interested parties.

- Choice of instruments

The proposed instrument is a regulation.

Other means would not be adequate for the following reasons:

By virtue of Article 45 of Council Regulation (EC) No 1346/2000, the Annexes to the Regulation can only be amended by the Council on the initiative of Member States or on a proposal by the Commission.

Austria and Latvia notified the Commission of further amendments to the lists set out in the Annexes. Accordingly, the Commission is proposing to the Council amendments to the Annexes to the Regulation.

4. BUDGETARY IMPLICATION

The proposal has no budgetary implication.

Proposal for a

COUNCIL REGULATION

amending the lists of insolvency proceedings, winding-up proceedings and liquidators in Annexes A, B and C to Regulation (EC) No 1346/2000 on insolvency proceedings and codifying Annexes A, B and C to that Regulation

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1346/2000 of 29 May 2000 on insolvency proceedings², and in particular Article 45 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Annexes A, B and C to Regulation (EC) No 1346/2000 list the designations given in the national legislation of the Member States to the proceedings and liquidators to which that Regulation applies. Annex A lists the insolvency proceedings referred to in Article 2(a) of that Regulation. Annex B lists the winding-up proceedings referred to in Article 2(c) of that Regulation and Annex C lists the liquidators referred to in Article 2(b) of that Regulation.
- (2) On 15 September 2010, Austria notified the Commission, pursuant to Article 45 of Regulation (EC) No 1346/2000, of amendments to the lists set out in Annexes A, B and C to that Regulation. On 23 November 2010, Latvia notified the Commission of further amendments to the lists set out in Annexes A and B.
- (3) As a consequence of the amendments to Annexes A, B and C to Regulation (EC) No 1346/2000 following the abovementioned notifications by Austria and Latvia and the subsequent adjustment thereof, a codification of Annexes A, B and C to that Regulation should be made to provide all parties involved in insolvency proceedings covered by that Regulation with the necessary legal certainty.
- (4) The United Kingdom and Ireland are bound by Regulation (EC) No 1346/2000 and, by virtue of Article 45 of that Regulation, are therefore taking part in the adoption and application of this Regulation.
- (5) In accordance with Articles 1 and 2 of the Protocol on the Position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the

² OJ L 160, 30.6.2000, p.1.

European Union, Denmark is not taking part in the adoption of this Regulation and is not bound by it or subject to its application.

- (6) Annexes A, B and C to Regulation (EC) No 1346/2000 should therefore be amended and codified accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

1. in Annex A, the designations for Latvia and Austria are replaced by the following:

"LATVIJA

- Tiesiskās aizsardzības process (Legal Protection Proceedings)
- Juridiskās personas maksātnespējas process (Insolvency Proceedings for a Legal Person)
- Fiziskās personas maksātnespējas process (Insolvency Proceedings for a Natural Person);

ÖSTERREICH

- Das Konkursverfahren (Insolvenzverfahren)
- Das Sanierungsverfahren ohne Eigenverwaltung (Insolvenzverfahren)
- Das Sanierungsverfahren mit Eigenverwaltung (Insolvenzverfahren)
- Das Schuldenregulierungsverfahren
- Das Abschöpfungsverfahren
- Das Ausgleichsverfahren";

2. in Annex B, the designations for Latvia and Austria are replaced by the following:

"LATVIJA

- Juridiskās personas maksātnespējas process (Insolvency Proceedings for a Legal Person);
- Fiziskās personas maksātnespējas process (Insolvency Proceedings for a Natural Person);

ÖSTERREICH

- Das Konkursverfahren (Insolvenzverfahren)";

3. in Annex C, the designations for Austria are replaced by the following:

- "ÖSTERREICH
- Masseverwalter
- Sanierungsverwalter

- Ausgleichsverwalter
- Besonderer Verwalter
- Einstweiliger Verwalter
- Sachwalter
- Treuhänder
- Insolvenzgericht
- Konkursgericht".

Article 2

Annexes A, B and C to Regulation (EC) No 1346/2000 as amended in accordance with Article 1 of this Regulation are hereby codified and replaced by the texts set out in Annexes I, II and III to this Regulation.

Article 3

This Regulation shall enter into force on the 20th day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at

For the Council
The President

ANNEX I

"ANNEX A

Insolvency proceedings referred to in Article 2(a)

BELGIË/BELGIQUE

- Het faillissement/La faillite
- De gerechtelijke reorganisatie door een collectief akkoord/La réorganisation judiciaire par accord collectif
- De gerechtelijke reorganisatie door overdracht onder gerechtelijk gezag/La réorganisation judiciaire par transfert sous autorité de justice
- De collectieve schuldenregeling/Le règlement collectif de dettes
- De vrijwillige vereffening/La liquidation volontaire
- De gerechtelijke vereffening/La liquidation judiciaire
- De voorlopige ontneming van beheer, bepaald in artikel 8 van de faillissementswet/Le dessaisissement provisoire, visé à l'article 8 de la loi sur les faillites

БЪЛГАРИЯ

- Производство по несъстоятелност

ČESKÁ REPUBLIKA

- Konkurs
- Reorganizace
- Oddlužení

DEUTSCHLAND

- Das Konkursverfahren
- Das gerichtliche Vergleichsverfahren
- Das Gesamtvollstreckungsverfahren
- Das Insolvenzverfahren

EESTI

- Pankrotimenetus

ΕΛΛΑΣ

- Η πτώχευση
- Η ειδική εκκαθάριση
- Η προσωρινή διαχείριση εταιρείας. Η διοίκηση και διαχείριση των πιστωτών
- Η υπαγωγή επιχείρησης υπό επίτροπο με σκοπό τη σύναψη συμβιβασμού με τους πιστωτές

ESPAÑA

- Concurso

FRANCE

- Sauvegarde
- Redressement judiciaire
- Liquidation judiciaire

IRELAND

- Compulsory winding-up by the court
- Bankruptcy
- The administration in bankruptcy of the estate of persons dying insolvent
- Winding-up in bankruptcy of partnerships
- Creditors' voluntary winding-up (with confirmation of a court)
- Arrangements under the control of the court which involve the vesting of all or part of the property of the debtor in the Official Assignee for realisation and distribution
- Company examinership

ITALIA

- Fallimento
- Concordato preventivo
- Liquidazione coatta amministrativa
- Amministrazione straordinaria

ΚΥΠΡΟΣ

- Υποχρεωτική εκκαθάριση από το Δικαστήριο

- Εκούσια εκκαθάριση από πιστωτές κατόπιν Δικαστικού Διατάγματος
- Εκούσια εκκαθάριση από μέλη
- Εκκαθάριση με την εποπτεία του Δικαστηρίου
- Πτώχευση κατόπιν Δικαστικού Διατάγματος
- Διαχείριση της περιουσίας προσώπων που απεβίωσαν αφερέγγυα

LATVIJA

- Tiesiskās aizsardzības process (Legal Protection Proceedings)
- Juridiskās personas maksātnespējas process (Insolvency Proceedings for a Legal Person)
- Fiziskās personas maksātnespējas process (Insolvency Proceedings for a Natural Person)

LIETUVA

- Įmonės restruktūrizavimo byla
- Įmonės bankroto byla
- Įmonės bankroto procesas ne teismo tvarka

LUXEMBOURG

- Faillite
- Gestion contrôlée
- Concordat préventif de faillite (par abandon d’actif)
- Régime spécial de liquidation du notariat

MAGYARORSZÁG

- Csődeljárás
- Felszámolási eljárás

MALTA

- Xoljiment
- Amministrazzjoni
- Stralè volontarju mill-membri jew mill-kredituri
- Stralè mill-Qorti

- Falliment f'każ ta' negozjant

NEDERLAND

- Het faillissement
- De surséance van betaling
- De schuldsaneringsregeling natuurlijke personen

ÖSTERREICH

- Das Konkursverfahren (Insolvenzverfahren)
- Das Sanierungsverfahren ohne Eigenverwaltung (Insolvenzverfahren)
- Das Sanierungsverfahren mit Eigenverwaltung (Insolvenzverfahren)
- Das Schuldenregulierungsverfahren
- Das Abschöpfungsverfahren
- Das Ausgleichsverfahren";

POLSKA

- Postępowanie upadłościowe
- Postępowanie układowe
- Upadłość obejmująca likwidację
- Upadłość z możliwością zawarcia układu

PORTUGAL

- Processo de insolvência
- Processo de falência
- Processos especiais de recuperação de empresa, ou seja:
- Concordata
- Reconstituição empresarial
- Reestruturação financeira
- Gestão controlada

ROMÂNIA

- Procedura insolvenței
- Reorganizarea judiciară
- Procedura falimentului

SLOVENIJA

- Stečajni postopek
- Skrajšani stečajni postopek
- Postopek prisilne poravnave
- Prisilna poravnava v stečaju

SLOVENSKO

- Konkurzné konanie
- Reštrukturalizačné konanie

SUOMI/FINLAND

- Konkurssi/konkurs
- Yrityssaneeraus/företagssanering

SVERIGE

- Konkurs
- Företagsrekonstruktion

UNITED KINGDOM

- Winding-up by or subject to the supervision of the court
- Creditors' voluntary winding-up (with confirmation by the court)
- Administration, including appointments made by filing prescribed documents with the court
- Voluntary arrangements under insolvency legislation
- Bankruptcy or sequestration".

ANNEX II

"ANNEX B

Winding-up proceedings referred to in Article 2(c)

BELGIË/BELGIQUE

- Het faillissement/La faillite
- De vrijwillige vereffening/La liquidation volontaire
- De gerechtelijke vereffening/La liquidation judiciaire
- De gerechtelijke reorganisatie door overdracht onder gerechtelijk gezag/La réorganisation judiciaire par transfert sous autorité de justice

БЪЛГАРИЯ

- Производство по несъстоятелност

ČESKÁ REPUBLIKA

- Konkurs

DEUTSCHLAND

- Das Konkursverfahren
- Das Gesamtvollstreckungsverfahren
- Das Insolvenzverfahren

EESTI

- Pankrotimenetus

ΕΛΛΑΣ

- Η πτώχευση
- Η ειδική εκκαθάριση

ESPAÑA

- Concurso

FRANCE

- Liquidation judiciaire

IRELAND

- Compulsory winding-up
- Bankruptcy
- The administration in bankruptcy of the estate of persons dying insolvent
- Winding-up in bankruptcy of partnerships
- Creditors' voluntary winding-up (with confirmation of a court)
- Arrangements under the control of the court which involve the vesting of all or part of the property of the debtor in the Official Assignee for realisation and distribution

ITALIA

- Fallimento
- Concordato preventivo con cessione dei beni
- Liquidazione coatta amministrativa
- Amministrazione straordinaria con programma di cessione dei complessi aziendali
- Amministrazione straordinaria con programma di ristrutturazione di cui sia parte integrante un concordato con cessione dei beni

ΚΥΠΡΟΣ

- Υποχρεωτική εκκαθάριση από το Δικαστήριο
- Εκκαθάριση με την εποπτεία του Δικαστηρίου
- Εκούσια εκκαθάριση από πιστωτές (με την επικύρωση του Δικαστηρίου)
- Πτώχευση
- Διαχείριση της περιουσίας προσώπων που απεβίωσαν αφερέγγυα

LATVIJA

- Juridiskās personas maksātnespējas process (Insolvency Proceedings for a Legal Person)
- Fiziskās personas maksātnespējas process (Insolvency Proceedings for a Natural Person)

LIETUVA

- Įmonės bankroto byla
- Įmonės bankroto procesas ne teismo tvarka

LUXEMBOURG

- Faillite
- Régime spécial de liquidation du notariat

MAGYARORSZÁG

- Felszámolási eljárás

MALTA

- Stralċ volontarju
- Stralċ mill-Qorti
- Falliment inkluż il-ħruġ ta' mandat ta' qbid mill-Kuratur f'każ ta' negozjant fallut

NEDERLAND

- Het faillissement
- De schuldsaneringsregeling natuurlijke personen

ÖSTERREICH

- Das Konkursverfahren (Insolvenzverfahren)

POLSKA

- Postępowanie upadłościowe
- Upadłość obejmująca likwidację

PORTUGAL

- Processo de insolvência
- Processo de falência

ROMÂNIA

- Procedura falimentului

SLOVENIJA

- Stečajni postopek
- Skrajšani stečajni postopek

SLOVENSKO

- Konkurzno konanie

SUOMI/FINLAND

- Konkurssi/konkurs

SVERIGE

- Konkurs

UNITED KINGDOM

- Winding-up by or subject to the supervision of the court
- Winding-up through administration, including appointments made by filing prescribed documents with the court
- Creditors' voluntary winding-up (with confirmation by the court)
- Bankruptcy or sequestration".

ANNEX III

"ANNEX C

Liquidators referred to in Article 2(b)

BELGIË/BELGIQUE

- De curator/Le curateur
- De gedelegeerd rechter/Le juge-délégué
- De gerechtsmandataris/Le mandataire de justice
- De schuldbemiddelaar/Le médiateur de dettes
- De vereffenaar/Le liquidateur
- De voorlopige bewindvoerder/L'administrateur provisoire

БЪЛГАРИЯ

- Назначен предварително временен синдик
- Временен синдик
- (Постоянен) синдик
- Служебен синдик

ČESKÁ REPUBLIKA

- Insolvenční správce
- Předběžný insolvenční správce
- Oddělený insolvenční správce
- Zvláštní insolvenční správce
- Zástupce insolvenčního správce

DEUTSCHLAND

- Konkursverwalter
- Vergleichsverwalter
- Sachwalter (nach der Vergleichsordnung)
- Verwalter

- Insolvenzverwalter
- Sachwalter (nach der Insolvenzordnung)
- Treuhänder
- Vorläufiger Insolvenzverwalter

EESTI

- Pankrotihaldur
- Ajutine pankrotihaldur
- Usaldusisik

ΕΛΛΑΣ

- Ο σύνδικος
- Ο προσωρινός διαχειριστής. Η διοικούσα επιτροπή των πιστωτών
- Ο ειδικός εκκαθαριστής
- Ο επίτροπος

ESPAÑA

- Administradores concursales

FRANCE

- Mandataire judiciaire
- Liquidateur
- Administrateur judiciaire
- Commissaire à l'exécution du plan

IRELAND

- Liquidator
- Official Assignee
- Trustee in bankruptcy
- Provisional Liquidator
- Examiner

ITALIA

- Curatore
- Commissario giudiziale
- Commissario straordinario
- Commissario liquidatore
- Liquidatore giudiziale

ΚΥΠΡΟΣ

- Εκκαθαριστής και Προσωρινός Εκκαθαριστής
- Επίσημος Παραλήπτης
- Διαχειριστής της Πτώχευσης
- Εξεταστής

LATVIJA

- Maksātnespējas procesa administrators

LIETUVA

- Bankrutuojančių įmonių administratorius
- Restruktūrizuojamų įmonių administratorius

LUXEMBOURG

- Le curateur
- Le commissaire
- Le liquidateur
- Le conseil de gérance de la section d’assainissement du notariat

MAGYARORSZÁG

- Vagyonfelügyelő
- Felszámoló

MALTA

- Amministratur Provizorju

- Ričevitur Uffičjali
- Stralčjarju
- Manager Spečjali
- Kuraturi f'kaž ta' pročeduri ta' falliment

NEDERLAND

- De curator in het faillissement
- De bewindvoerder in de surséance van betaling
- De bewindvoerder in de schuldsaneringsregeling natuurlijke personen

ÖSTERREICH

- Masseverwalter
- Sanierungsverwalter
- Ausgleichsverwalter
- Besonderer Verwalter
- Einstweiliger Verwalter
- Sachwalter
- Treuhänder
- Insolvenzgericht
- Konkursgericht

POLSKA

- Syndyk
- Nadzorca sądowy
- Zarządca

PORTUGAL

- Administrador da insolvência
- Gestor judicial
- Liquidatário judicial

- Comissão de credores

ROMÂNIA

- Practician în insolvență
- Administrator judiciar
- Lichidator

SLOVENIJA

- Upravitelj prisilne poravnave
- Stečajni upravitelj
- Sodišče, pristojno za postopek prisilne poravnave
- Sodišče, pristojno za stečajni postopek

SLOVENSKO

- Predbežný správca
- Správca

SUOMI/FINLAND

- Pesänhoitaja/boförvaltare
- Selvittäjä/utredare

SVERIGE

- Förvaltare
- Rekonstruktör

UNITED KINGDOM

- Liquidator
- Supervisor of a voluntary arrangement
- Administrator
- Official Receiver
- Trustee
- Provisional Liquidator
- Judicial factor".

LEGISLATIVE FINANCIAL STATEMENT FOR PROPOSALS

[to be used for any proposal or initiative submitted to the legislative authority
(Articles 28 of the Financial Regulation and 22 of the implementing rules)]

1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

- 1.1. Title of the proposal/initiative
- 1.2. Policy area(s) concerned in the ABM/ABB structure
- 1.3. Nature of the proposal/initiative
- 1.4. Objective(s)
- 1.5. Grounds for the proposal/initiative
- 1.6. Duration and financial impact
- 1.7. Management method(s) envisaged

2. MANAGEMENT MEASURES

- 2.1. Monitoring and reporting rules
- 2.2. Management and control system
- 2.3. Measures to prevent fraud and irregularities

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

- 3.1. Heading(s) of the multiannual financial framework and expenditure budget line(s) affected
- 3.2. Estimated impact on expenditure
 - 3.2.1. *Summary of estimated impact on expenditure*
 - 3.2.2. *Estimated impact on operational appropriations*
 - 3.2.3. *Estimated impact on appropriations of an administrative nature*
 - 3.2.4. *Compatibility with the current multiannual financial framework*
 - 3.2.5. *Third-party participation in financing*
- 3.3. Estimated impact on revenue

LEGISLATIVE FINANCIAL STATEMENT FOR PROPOSALS

1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

1.1. Title of the proposal/initiative

Proposal for a Council Regulation amending the lists of insolvency proceedings, winding-up proceedings and liquidators in Annexes A, B and C to Regulation (EC) No 1346/2000 on insolvency proceedings and codifying Annexes A, B and C to that Regulation

1.2. Policy area(s) concerned in the ABM/ABB structure³

DG Justice, judicial co-operation in civil matters

1.3. Nature of the proposal/initiative

The proposal/initiative relates to a **new action**

The proposal/initiative relates to a **new action following a pilot project/preparatory action**⁴

The proposal/initiative relates to **the extension of an existing action**

The proposal/initiative relates to **an action redirected towards a new action**

1.4. Objectives

1.4.1. *The Commission's multiannual strategic objective(s) targeted by the proposal/initiative*

Building a European Area of Justice

1.4.2. *Specific objective(s) and ABM/ABB activity(ies) concerned*

Specific objective No..

Developing Judicial Co-operation in Civil Matters

ABM/ABB activity(ies) concerned

[...]

³ ABM: Activity-Based Management – ABB: Activity-Based Budgeting.
⁴ As referred to in Article 49(6)(a) or (b) of the Financial Regulation.

1.4.3. *Expected result(s) and impact*

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

[...]

[...]

[...]

1.4.4. *Indicators of results and impact*

Specify the indicators for monitoring implementation of the proposal/initiative.

[...]

[...]

1.5. Grounds for the proposal/initiative

1.5.1. *Requirement(s) to be met in the short or long term*

[...]

[...]

1.5.2. *Added value of EU involvement*

[...]

[...]

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

[...]

[...]

1.5.4. *Coherence and possible synergy with other relevant instruments*

[...]

[...]

1.6. Duration and financial impact

Proposal/initiative of **limited duration**

- Proposal/initiative in effect from [DD/MM]YYYY to [DD/MM]YYYY
- Financial impact from YYYY to YYYY

Proposal/initiative of **unlimited duration**

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

1.7. Management mode(s) envisaged⁵

Centralised direct management by the Commission

Centralised indirect management with the delegation of implementation tasks to:

- executive agencies
- bodies set up by the Communities⁶
- national public-sector bodies/bodies with public-service mission
- persons entrusted with the implementation of specific actions pursuant to Title V of the Treaty on European Union and identified in the relevant basic act within the meaning of Article 49 of the Financial Regulation

Shared management with the Member States

Decentralised management with third countries

Joint management with international organisations (*to be specified*)

If more than one management mode is indicated, please provide details in the "Comments" section.

Comments

[...]

[...]

⁵ Details of management modes and references to the Financial Regulation may be found on the BudgWeb site: http://www.cc.cec/budg/man/budgmanag/budgmanag_en.html

⁶ As referred to in Article 185 of the Financial Regulation.

2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

Specify frequency and conditions.

[...]

[...]

2.2. Management and control system

2.2.1. Risk(s) identified

[...]

[...]

2.2.2. Control method(s) envisaged

[...]

[...]

2.3. Measures to prevent fraud and irregularities

Specify existing or envisaged prevention and protection measures.

[...]

[...]

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

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

- Existing expenditure budget lines

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number [Description.....]	DA/NDA ⁽⁷⁾	from EFTA ⁸ countries	from candidate countries ⁹	from third countries	within the meaning of Article 18(1)(aa) of the Financial Regulation
[...]	[XX.YY.YY.YY] [...]	DA/DNA	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 [Heading.....]	Diff./non-diff.	from EFTA countries	from candidate countries	from third countries	within the meaning of Article 18(1)(aa) of the Financial Regulation
[...]	[XX.YY.YY.YY] [...]	[...]	YES/NO	YES/NO	YES/NO	YES/NO

⁷ DA= Differentiated appropriations / DNA= Non-Differentiated Appropriations

⁸ EFTA: European Free Trade Association.

⁹ Candidate countries and, where applicable, potential candidate countries from the Western Balkans.

3.2. Estimated impact on expenditure

3.2.1. Summary of estimated impact on expenditure

EUR million (to 3 decimal places)

Heading of multiannual financial framework:	Number	[Heading]
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DG: <.....>			Year N ¹⁰	Year N+1	Year N+2	Year N+3	... enter as many years as necessary to show the duration of the impact (see point 1.6)			TOTAL
• Operational appropriations										
Number of budget line	Commitments	(1)								
	Payments	(2)								
Number of budget line	Commitments	(1a)								
	Payments	(2a)								
Appropriations of an administrative nature financed from the envelop of specific programs ¹¹										
Number of budget line		(3)								
TOTAL appropriations for DG <.....>	Commitments	=1+1a +3								
	Payments	=2+2a +3								

¹⁰ Year N is the year in which implementation of the proposal/initiative starts.

¹¹ 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 operational appropriations	Commitments	(4)								
	Payments	(5)								
• TOTAL appropriations of an administrative nature financed from the envelop of specific programs		(6)								
TOTAL appropriations under HEADING <....> of the multiannual financial framework	Commitments	=4+ 6								
	Payments	=5+ 6								

If more than one heading is affected by the proposal / initiative:

• TOTAL operational appropriations	Commitments	(4)								
	Payments	(5)								
• TOTAL appropriations of an administrative nature financed from the envelop of specific programs		(6)								
TOTAL appropriations under HEADINGS 1 to 4 of the multiannual financial framework (Reference amount)	Commitments	=4+ 6								
	Payments	=5+ 6								

Heading of multiannual financial framework:	5	" Administrative expenditure "
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EUR million (to 3 decimal places)

		Year N	Year N+1	Year N+2	Year N+3	... enter as many years as necessary to show the duration of the impact (see point 1.6)			TOTAL
DG: <.....>									
• Human resources									
• Other administrative expenditure									
TOTAL DG <.....>	Appropriations								

TOTAL appropriations under HEADING 5 of the multiannual financial framework	(Total commitments = Total payments)								
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EUR million (to 3 decimal places)

		Year N ¹²	Year N+1	Year N+2	Year N+3	... enter as many years as necessary to show the duration of the impact (see point 1.6)			TOTAL
TOTAL appropriations under HEADINGS 1 to 5 of the multiannual financial framework	Commitments								
	Payments								

¹² Year N is the year in which implementation of the proposal/initiative starts.

3.2.2. *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:

Commitment appropriations in EUR million (to 3 decimal places)

Indicate objectives and outputs ↓			Year N	Year N+1	Year N+2	Year N+3	... enter as many years as necessary to show the duration of the impact (see point 1.6)										TOTAL			
	OUTPUTS																			
	Type of output ¹³	Average cost of the output	Number of outputs	Cost	Number of outputs	Cost	Number of outputs	Cost	Number of outputs	Cost	Number of outputs	Cost	Number of outputs	Cost	Number of outputs	Cost	Number of outputs	Cost	Total number of outputs	Total cost
SPECIFIC OBJECTIVE No 1 ¹⁴ ...																				
- Output																				
- Output																				
- Output																				
Sub-total for specific objective N°1																				
SPECIFIC OBJECTIVE No 2...																				
- Output																				
Sub-total for specific objective N°2																				
TOTAL COST																				

¹³ Outputs are products and services to be supplied (e.g.: number of student exchanges financed, number of km of roads built, etc.).
¹⁴ As described in Section 1.4.2. "Specific objective(s)..."

3.2.3. Estimated impact on appropriations of an administrative nature

3.2.3.1. Summary

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

EUR million (to 3 decimal places)

	Year N ¹⁵	Year N+1	Year N+2	Year N+3	... enter as many years as necessary to show the duration of the impact (see point 1.6)	TOTAL
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HEADING 5 of the multiannual financial framework								
Human resources								
Other administrative expenditure								
Subtotal HEADING 5 of the multiannual financial framework								

Outside HEADING 5¹⁶ of the multiannual financial framework								
Human resources								
Other expenditure of an administrative nature								
Subtotal outside HEADING 5 of the multiannual financial framework								

TOTAL								
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¹⁵ Year N is the year in which implementation of the proposal/initiative starts.

¹⁶ 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.

3.2.3.2. 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 amounts (or at most to one decimal place)

	Year N	Year N+1	Year N+2	Year N+3	... enter as many years as necessary to show the duration of the impact (see point 1.6)		
• Establishment plan posts (officials and temporary agents)							
XX 01 01 01 (Headquarters and Commission's Representation Offices)							
XX 01 01 02 (Delegations)							
XX 01 05 01 (Indirect research)							
10 01 05 01 (Direct research)							
• External personnel (in Full Time Equivalent unit: FTE)¹⁷							
XX 01 02 01 (CA, INT, SNE from the "global envelope")							
XX 01 02 02 (CA, INT, JED, LA and SNE in the delegations)							
XX 01 04 yy¹⁸	- at Headquarters ¹⁹						
	- in delegations						
XX 01 05 02 (CA, INT, SNE - Indirect research)							
10 01 05 02 (CA, INT, SNE - Direct research)							
Other budget lines (specify)							
TOTAL							

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.

¹⁷ CA= Contract Agent; INT= agency staff ("*Intérimaire*"); JED= "*Jeune Expert en Délégation*" (Young Experts in Delegations); LA= Local Agent; SNE= Seconded National Expert;

¹⁸ Under the ceiling for external personnel from operational appropriations (former "BA" lines).

¹⁹ Essentially for Structural Funds, European Agricultural Fund for Rural Development (EAFRD) and European Fisheries Fund (EFF).

Description of tasks to be carried out:

Officials and temporary agents	
External personnel	

3.2.4. *Compatibility with the current multiannual financial framework*

- Proposal/initiative is compatible the current multiannual financial framework.
- Proposal/initiative will entail reprogramming of the relevant heading in the multiannual financial framework.

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

[...]

- Proposal/initiative requires application of the flexibility instrument or revision of the multiannual financial framework²⁰.

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
- The proposal/initiative provides for the co-financing estimated below:

Appropriations in EUR million (to 3 decimal places)

	Year N	Year N+1	Year N+2	Year N+3	... enter as many years as necessary to show the duration of the impact (see point 1.6)			Total
<i>Specify the co-financing body</i>								
TOTAL appropriations cofinanced								

²⁰ See points 19 and 24 of the Interinstitutional Agreement.

3.3. Estimated impact on revenue

- Proposal/initiative has no financial impact on revenue.
- Proposal/initiative has the following financial impact:
 - on own resources
 - on miscellaneous revenue

EUR million (to 3 decimal places)

Budget revenue line:	Appropriations available for the ongoing budget exercise	Impact of the proposal/initiative ²¹					... insert as many columns as necessary in order to reflect the duration of the impact (see point 1.6)		
		Year N	Year N+1	Year N+2	Year N+3				
Article									

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

[...]

Specify the method for calculating the impact on revenue.

[...]

²¹ As regards traditional own resources (customs duties, sugar levies), the amounts indicated must be net amounts, i.e. gross amounts after deduction of 25% for collection costs.