



Council of the
European Union

Brussels, 10 September 2026
(OR. en)

12913/26

Interinstitutional File:
2026/0252 (NLE)

PECHE 333
UD 239

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	8 September 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2026) 447 final
Subject:	Proposal for a COUNCIL REGULATION amending Council Regulation 2023/2720 opening and providing for the management of autonomous Union tariff quotas for certain fishery products for the 2024-2026 period

Delegations will find attached document COM(2026) 447 final.

Encl.: COM(2026) 447 final



EUROPEAN
COMMISSION

Brussels, 8.9.2026
COM(2026) 447 final

2026/0252 (NLE)

Proposal for a

COUNCIL REGULATION

amending Council Regulation 2023/2720 opening and providing for the management of autonomous Union tariff quotas for certain fishery products for the 2024-2026 period

(Text with EEA relevance)

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

Council Regulation (EU) 2023/2720¹ opening and providing for the management of autonomous Union tariff quotas (ATQs) for certain fishery products for the period 2024-2026 was adopted on 27 November 2023.

The objective of the Regulation is to ensure the competitiveness of the Union processing industry and avoid jeopardising Union production of fishery products by guaranteeing an adequate supply of fishery products to the industry. To this end, the Regulation reduces or suspends import duties for a number of fishery products within tariff quotas of an appropriate volume. It also defines which processing operations ('qualifying operations') allow the use of the tariff quotas and which do not.

This Commission proposal seeks to extend by one year the validity of the current ATQ Regulation, to ensure continuity and predictability of the current ATQ regime while the Commission is finalising its work on a back-to-back evaluation and impact assessment on the introduction of sustainability criteria into the ATQ regime. These new criteria will accompany the Commission proposal on the introduction of sustainability criteria (planned for adoption in the first quarter of 2027).

The proposed one-year extension reflects the need for additional time to ensure an appropriate transition towards any future framework.

• Consistency with existing policy provisions in the policy area

The proposal is consistent with the EU's policy of securing an adequate supply of fishery products for its processing industry. The ATQ regime is a long-standing instrument within the EU's trade and fisheries policy framework. It enables the suspension or reduction of import duties on specific fishery products to facilitate access for the EU's processing industry to raw materials and semi-finished products that are not available in the EU in sufficient quantities.

• Consistency with other Union policies

The proposal is consistent with the EU policy on autonomous quotas that enables the suspension or reduction of import duties on specific fishery products to facilitate access for the EU's processing industry to raw materials and semi-finished products that are not available in the EU in sufficient quantities.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

• Legal basis

Article 31 TFEU – Common Customs Tariff.

¹ OJ L, 2023/2720, 6.12.2023, p. 1

- **Subsidiarity (for non-exclusive competence)**

Common customs tariff duties fall under the exclusive competence of the Union. The subsidiarity principle therefore does not apply to these provisions.

- **Proportionality**

The proposal is proportionate because for each product only a quota volume is allowed to be exempted from customs duties, within a limited period. It is suitable for achieving the objective of duty-free supply of fisheries raw materials to the EU market (seafood processors and EU consumers). It does not go beyond what is necessary to achieve the objectives.

- **Choice of the instrument**

Council Regulation is proposed so to amend the existing Council Regulation (EU) 2023/2720.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- **Ex-post evaluations/fitness checks of existing legislation**

Not applicable.

- **Stakeholder consultations**

No stakeholder consultation has been carried out. The proposal maintains the status quo of the current Regulation, which was subject to an extensive stakeholder consultation in 2023.

- **Collection and use of expertise**

Not applicable.

- **Impact assessment**

The proposal amends the period of validity of the current Regulation that expires at the end of 2026, therefore there is no need for an impact assessment. However, in view of establishing sustainability criteria which would be applicable to fishery products import to the Union, an impact assessment is currently being carried out on the possible introduction of such criteria into the autonomous preferences for certain fishery products.

- **Regulatory fitness and simplification**

Not applicable.

- **Fundamental rights**

Not applicable.

4. BUDGETARY IMPLICATIONS

The proposal does not have a budgetary impact for the Commission. However, the proposal has a budgetary impact on the EU revenue in terms of loss of customs duties which would have been collected on imported products as explained in the legislative financial statement.

5. OTHER ELEMENTS

- **Implementation plans and monitoring, evaluation and reporting arrangements**

Not applicable.

- **Explanatory documents (for directives)**

Not applicable.

- **Detailed explanation of the specific provisions of the proposal**

The proposal amends the period of validity of Council Regulation (EU) 2023/2720 and extends the validity of the quotas laid down in this Regulation until 31 December 2027, the time necessary to finalise the impact assessment of the ATQ regime and to adopt a new proposal including sustainability requirements.

Proposal for a

COUNCIL REGULATION

amending Council Regulation 2023/2720 opening and providing for the management of autonomous Union tariff quotas for certain fishery products for the 2024-2026 period

(Text with EEA relevance)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 31 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Council Regulation (EU) 2023/2720² opens and provides for the management of autonomous Union tariff quotas (ATQ) for certain fishery products for the period 2024-2026. That Regulation reduces or suspends import duties for a number of fishery products within tariff quotas of an appropriate volume. Appropriate volumes have been decided for each tariff quota to ensure an adequate supply to the Union industry for this period. The Regulation also defines which processing operations allow the use of the tariff quotas.
- (2) The proposal for a new ATQ Regulation for the application of the autonomous tariff preferences for the next period is still in the process of finalisation due to the incorporation of sustainability conditions aiming at reflecting the sustainability commitments of the European Union in the ATQ regime.
- (3) To avoid the gap in the provision of duty-free supplies of fisheries products to the European Union, it is necessary to extend the validity of the current Regulation until the end of 2027, the time necessary for the adoption of the new proposal.

HAS ADOPTED THIS REGULATION:

Article 1

Article 6 of Regulation (EU) 2023/2720 is amended as follows:

“Article 6

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

It shall apply from 1 January 2024 to 31 December 2027.

This Regulation shall be binding in its entirety and directly applicable in all Member States”

² Council Regulation (EU) 2023/2720 of 27 November 2023 opening and providing for the management of the Union autonomous tariff quotas for certain fishery products for the 2024–2026 period (OJ L, 2023/2720, 6.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2720/oj>)

Article 2

The Annex to Regulation (EU) 2023/2720 is amended as follows:

In the column ‘quota period’ of the table in the Annex to Regulation (EU) 2023/2720, all the quota validity periods ‘1.1.2024–31.12.2026’ are replaced by the quota validity periods: ‘1.1.2024–31.12.2027’.

Article 3

This Regulation shall enter into force on the 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 all Member States.

Done at Brussels,

For the Council
The President

LEGISLATIVE FINANCIAL AND DIGITAL STATEMENT

1.	FRAMEWORK OF THE PROPOSAL/INITIATIVE	3
1.1.	Title of the proposal/initiative	3
1.2.	Policy area(s) concerned	3
1.3.	Objective(s)	3
1.3.1.	General objective(s)	3
1.3.2.	Specific objective(s)	3
1.3.3.	Expected result(s) and impact	3
1.3.4.	Indicators of performance	3
1.4.	The proposal/initiative relates to:	4
1.5.	Grounds for the proposal/initiative	4
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	4
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.	4
1.5.3.	Lessons learned from similar experiences in the past	4
1.5.4.	Compatibility with the multiannual financial framework and possible synergies with other appropriate instruments	5
1.5.5.	Assessment of the different available financing options, including scope for redeployment	5
1.6.	Duration of the proposal/initiative and of its financial impact	6
1.7.	Method(s) of budget implementation planned	6
2.	MANAGEMENT MEASURES	8
2.1.	Monitoring and reporting rules	8
2.2.	Management and control system(s)	8
2.2.1.	Justification of the budget implementation method(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed	8
2.2.2.	Information concerning the risks identified and the internal control system(s) set up to mitigate them	8
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)	8
2.3.	Measures to prevent fraud and irregularities	9
3.	ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE	10
3.1.	Heading(s) of the multiannual financial framework and expenditure budget line(s) affected	10

3.2.	Estimated financial impact of the proposal on appropriations.....	12
3.2.1.	Summary of estimated impact on operational appropriations.....	12
3.2.1.1.	Appropriations from voted budget	12
3.2.1.2.	Appropriations from external assigned revenues	17
3.2.2.	Estimated output funded from operational appropriations.....	22
3.2.3.	Summary of estimated impact on administrative appropriations.....	24
3.2.3.1.	Appropriations from voted budget	24
3.2.3.2.	Appropriations from external assigned revenues	24
3.2.3.3.	Total appropriations	24
3.2.4.	Estimated requirements of human resources.....	25
3.2.4.1.	Financed from voted budget.....	25
3.2.4.2.	Financed from external assigned revenues	26
3.2.4.3.	Total requirements of human resources	26
3.2.5.	Overview of estimated impact on digital technology-related investments	28
3.2.6.	Compatibility with the current multiannual financial framework.....	28
3.2.7.	Third-party contributions	28
3.3.	Estimated impact on revenue	29
4.	DIGITAL DIMENSIONS	29
4.1.	Requirements of digital relevance.....	30
4.2.	Data	30
4.3.	Digital solutions	31
4.4.	Interoperability assessment	31
4.5.	Measures to support digital implementation	32

1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

1.1. Title of the proposal/initiative

Proposal for a Council Regulation opening and providing for the management of autonomous Union tariff quotas for certain fishery products for the period 1 January – 31 December 2027.

1.2. Policy area(s) concerned

EU trade and fisheries policies.

1.3. Objective(s)

1.3.1. General objective(s)

The general objective of the ATQ regime is to address a structural trade deficit in the EU aquatic food market and support the competitiveness of the EU processing sector.

1.3.2. Specific objective(s)

- Improving the accessibility and availability of raw materials and or semi-finished goods that are not available through EU production (fishing or aquaculture) in sufficient quantities and/or at a competitive price; and
- Ensuring that ATQs are adapted to market conditions (for example, structural gap between EU demand and limits of EU production, and changes in trade flows) and the needs of EU seafood processors (for example, growing demand for a specific product), without adversely impacting EU producers.

1.3.3. Expected result(s) and impact

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

The expected result of the ATQ regime in terms of outputs is a list of raw materials and their volume for which custom duties are exempted partially or totally, that are consistent with the need of the EU processing sector. In the medium to long-term, the ATQ regime is expected to improve competitiveness of EU aquatic food processors, without adversely impacting EU producers.

1.3.4. Indicators of performance

Specify the indicators for monitoring progress and achievements.

EU processing industry's access to raw materials and semi-finished goods is maintained or improved in terms of volume and price as over the period 2024-2026. The ATQ regime has remained responsive to evolving market conditions and stakeholders' needs throughout 2027.

1.4. The proposal/initiative relates to:

☐ a new action

- ☐ a new action following a pilot project / preparatory action³
- ☒ 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

The proposal extends the validity of the autonomous tariff quotas laid down in the Council Regulation (EU) 2023/2720 until 31 December 2027.

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.

The ATQ regime provides clear EU added value because its objectives cannot be achieved by Member States acting individually. Under Article 3(1)(a) TFEU, the customs union is an area of exclusive EU competence, meaning that Member States cannot set national customs duties, tariff suspensions, or autonomous quotas.

ATQ regime ensures uniform access conditions for raw materials across the single market, avoids competitive distortions that would arise from divergent national approaches, and provides predictable tariff conditions for EU processors.

1.5.3. Lessons learned from similar experiences in the past

Past experiences on the ATQ regime's implementation demonstrate that the regime is relevant for addressing structural economic needs in the EU aquatic food sector, including from an employment perspective. The EU is a long-standing net importer of aquatic food, and ATQs facilitate access and availability of raw materials for processors. The number of quota requests and species covered has evolved over time, in line with evolving market needs.

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

N/A

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

N/A

³ As referred to in Article 58(2), point (a) or (b) of the Financial Regulation.

1.6. Duration of the proposal/initiative and of its financial impact

☒ **limited duration**

- ☒ in effect from [01/01]2027 to [31/12]2027
- ☐ 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 planned

<https://myintracomm.ec.europa.eu/corp/budget/financial-rules/budget-implementation/Pages/implementation-methods.aspx>

☐ **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
- ☐ 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.

Comments

N/A

2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

The ATQ regime operates under the broader EU customs and tariff suspension system, and the administrative steps required for a processor to benefit from the ATQs is not separate from general import compliance. The ATQ Regulation does not set any specific monitoring or reporting rules on its own.

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*

N/A

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

N/A

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)*

N/A

2.3. Measures to prevent fraud and irregularities

N/A

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. ⁴	from EFTA countries ⁵	from candidate countries and potential candidates ⁶	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 candidates	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

⁴ Diff. = Differentiated appropriations / Non-diff. = Non-differentiated appropriations.

⁵ EFTA: European Free Trade Association.

⁶ Candidate countries and, where applicable, potential candidates from the Western Balkans.

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	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	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DG: <.....>				Year	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	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000	0.000	0.000
			Year	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	0.000	0.000
	Payments	(5)	0.000	0.000	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	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	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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

DG: <.....>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
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	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000	0.000

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

TOTAL appropriations under HEADING <....>	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000	0.000
of the multiannual financial framework								
• TOTAL operational appropriations (all operational headings)	Commitments	(4)	0.000	0.000	0.000	0.000	0.000	TOTAL MFF 2021-2027
	Payments	(5)	0.000	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)	0.000							
	0.000							
	0.000							
TOTAL appropriations Under Heading 1 to 6 of the multiannual financial framework (Reference amount)	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000	0.000

Heading of multiannual financial framework	7	'Administrative expenditure'						
DG: <.....>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027		
• 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		
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
• 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

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 payments)	0.000	0.000	0.000	0.000	0.000
---	--------------------------------------	-------	-------	-------	-------	-------

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

3.2.1.2. Appropriations from external assigned revenues

EUR million (to three decimal places)

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

DG: <.....>	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027
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	Commitments =1a+1b+3	0.000	0.000	0.000	0.000

for DG <.....>		Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000	TOTAL MFF 2021-2027
DG: <.....>									Year
									2027
Operational appropriations									2026
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									TOTAL MFF 2021-2027
Budget line			(3)						0.000
TOTAL appropriations for DG <.....>		Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000	0.000
		Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000	0.000
									Year
									2027
TOTAL operational appropriations		Commitments	(4)	0.000	0.000	0.000	0.000	0.000	0.000
		Payments	(5)	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations of an administrative nature financed from the envelope for specific programmes									0.000
TOTAL appropriations under HEADING <....>		Commitments	=4+6	0.000	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	0.000
Heading of multiannual financial framework		Number							

DG: <.....>		Year	Year	Year	Year	TOTAL MFF
-------------	--	------	------	------	------	-----------

Operational appropriations		2024	2025	2026	2027	2021-2027
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
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000
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
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000
		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
	Payments	(5)	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	0.000
TOTAL appropriations under HEADING <....>			0.000	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	0.000
• TOTAL operational appropriations (all operational headings)	Commitments	(4)	0.000	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	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	0.000
TOTAL appropriations under Headings 1 to 6			0.000	0.000	0.000	0.000	0.000	0.000
of the multiannual financial framework (Reference amount)	Commitments	=4+6	0.000	0.000	0.000	0.000	0.000	0.000
	Payments	=5+6	0.000	0.000	0.000	0.000	0.000	0.000

Heading of multiannual financial framework		7	'Administrative expenditure'					
			EUR million (to three decimal places)					
DG: <.....>			Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021-2027	
• 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	
TOTAL DG <.....>		Appropriations	0.000	0.000	0.000	0.000	0.000	

DG: <.....>							TOTAL MFF 2021-2027
• Human resources							0.000
• Other administrative expenditure							0.000
TOTAL DG <.....>							0.000
Appropriations							0.000

TOTAL appropriations under HEADING 7 of the multiannual financial framework							0.000	0.000	0.000	0.000
(Total commitments = Total payments)							0.000	0.000	0.000	0.000

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

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 outputs		Year 2024	Year 2025	Year 2026	Year 2027	Enter as many years as necessary to show the duration of the impact (see Section1.6)					TOTAL		
		OUTPUTS											
↓	Type ⁷	Avera ge cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Total No	Total cost
			0N	0N	0N	0N	0N	0N	0N	0N	0N		
SPECIFIC OBJECTIVE No 1 ⁸ ...													

⁷ Outputs are products and services to be supplied (e.g. number of student exchanges financed, number of km of roads built, etc.).

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
-
- 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. 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

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	Year	Year	Year	Year	TOTAL 2021 -
-------------------------------	------	------	------	------	-----------------

⁺ EXTERNAL ASSIGNED REVENUES	2024	2025	2026	2027	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

3.2.4. 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
- 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.

–

3.2.4.1. Financed from voted budget

Estimate to be expressed in full-time equivalent units (FTEs)

VOTED APPROPRIATIONS		Year 2024	Year 2025	Year 2026	Year 2027
• 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	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

3.2.4.2. Financed from external assigned revenues

EXTERNAL ASSIGNED REVENUES		Year 2024	Year 2025	Year 2026	Year 2027
• 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 2024	Year 2025	Year 2026	Year 2027
• 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

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.

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)				

*

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

TOTAL Digital and IT appropriations	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021 - 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)
- ☐ 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
- ☐ requires a revision of the MFF

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 ⁹			
					Year 2027
Article 1.2.0	X				272,04

The main impact of the Regulation is the loss of revenue for the European Union. Taking the most recent complete statistics (2021-2022) as a basis, the impact on the loss of revenue resulting from this Regulation may be estimated at €272,04 million for 2027.

The stated amount has been calculated on the basis of MFN duty rates, full utilisation of quotas, average price (€) per ton and the fact that 80% of the duties are included in the EU budget. It marks, therefore, the maximum level of loss of revenue since the Union grants more favourable trade preferences to different groups of third countries (GSP, GSP+, FTAs).

Therefore, the actual loss of revenue tends to result in a lower amount since MFN duties do not apply across the board and the quotas laid down in the Regulation are not fully used.

Checks on the end-use of some of the products covered by this Council Regulation are carried out in accordance with Article 254 of Regulation (EU) No 952/2013 laying down provisions for the implementation of the Community Customs Code.

⁹ 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.

4. DIGITAL DIMENSIONS

<http://data.europa.eu/eli/reg/2024/903/oj>

4.1. Requirements of digital relevance

The amendment of the regulation has no requirement of digital relevance. The regulation has no binding requirement that has an effect in the development or implementation of digital public services and information systems used for its provisions.

-

4.2. Data

N/A https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/europe-fit-digital-age/european-data-strategy_en

4.3. Digital solutions

N/A

4.4. *Interoperability assessment*

N/A

4.5. Measures to support digital implementation

N/A