



EUROPEAN
COMMISSION

Brussels, 24.3.2026
COM(2026) 144 final

2026/0080 (NLE)

Proposal for a

COUNCIL DECISION

on the signing, on behalf of the European Union, of the Enlarged Partial Agreement on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine

EXPLANATORY MEMORANDUM

This proposal concerns the signing, on behalf of the Union, of the Enlarged Partial Agreement (EPA) on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine (“Special Tribunal”) as a founding Member.

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

Since the outset of the Russian Federation’s military aggression against Ukraine in February 2022, the Union has consistently supported international and domestic efforts to ensure full accountability for the most serious crimes under international law committed in connection with Russia’s war of aggression against Ukraine.

In its conclusions of 24 February 2022, the European Council condemned in the strongest possible terms the Russian Federation’s unprovoked and unjustified military aggression against Ukraine and affirmed that Russia bears full responsibility for this act of aggression for which it will be held accountable¹.

In Resolution A/RES/ES-11/1 of 2 March 2022, the United Nations General Assembly recognised that the military operations of the Russian Federation inside the sovereign territory of Ukraine were on a scale that the international community had not seen in Europe in decades, deplored in the strongest terms the aggression by the Russian Federation against Ukraine in violation of Article 2(4) of the Charter of the United Nations on the prohibition of the use of force and demanded that the Russian Federation immediately cease its use of force against Ukraine and immediately, completely and unconditionally withdraw all of its military forces from the territory of Ukraine within its internationally recognized borders².

On 1 and 2 March 2022, 39 States Parties to the Rome Statute of the International Criminal Court (ICC), including all Member States of the European Union, made a referral to the ICC asking the Office of the Prosecutor (OTP) to investigate the situation in Ukraine. On 2 March 2022, the OTP announced that it had proceeded to open an investigation into the situation in Ukraine on the basis of the referrals received and on the finding that there is a reasonable basis to believe that crimes within the jurisdiction of the Court had been committed³. Yet, the jurisdictional regime for the crime of aggression in the Rome Statute currently prevents the ICC from exercising its jurisdiction with respect to the crime of aggression in the situation of Ukraine.

In its conclusions of 20 and 21 October 2022, the European Council invited the High Representative of the European Union for Foreign Affairs and Security Policy (hereinafter “the High Representative”) and the Commission to explore options so that full accountability can be ensured, including for the crime of aggression against Ukraine⁴. Subsequently, on 30 November 2022, the High Representative and the Commission circulated to delegations of the Council Working Party on Public International Law (COJUR) an options paper that aimed at

¹ Conclusions of the European Council of 24 February 2022 (special meeting), EUCO 18/22, para. 1.

² United Nations General Assembly, Aggression against Ukraine, 2 March 2022, a/res/es-11/1, in particular operative paragraphs 2–4.

³ Subsequently, four additional States Parties referred the situation in Ukraine to the ICC, bringing the total number of States Parties having done so to 43. See Statement of ICC Prosecutor, Karim A.A. Khan QC, on the Situation in Ukraine: Receipt of Referrals from 39 States Parties and the Opening of an Investigation, 2 March 2022.

⁴ Conclusions of the European Council of 20 and 21 October 2022, EUCO 31/22, para. 6.

identifying the possible avenues to ensure full accountability of individuals, including the Russian political and military leadership, for international crimes, notably for the crime of aggression⁵.

In its conclusions of 15 December 2022, the European Council welcomed and encouraged further efforts to ensure full accountability for war crimes and the other most serious crimes in connection with Russia's war of aggression against Ukraine, including ways to secure accountability for the crime of aggression. It invited the Commission, the High Representative and the Council to take work forward, in accordance with EU and international law, stressing that the prosecution of the crime of aggression is of concern to the international community as a whole⁶.

In Resolution A/RES/ES-11/6 of 23 February 2023, the United Nations General Assembly emphasised the need to ensure accountability for the most serious crimes under international law committed on the territory of Ukraine through appropriate, fair and independent investigations and prosecutions at the national or international level, and ensure justice for all victims and the prevention of future crimes⁷.

At international level, the Core Group on the Establishment of a Special Tribunal for the Crime of Aggression against Ukraine (hereinafter "Core Group") served as the main forum to discuss the modalities of establishing such a Special Tribunal with the power to investigate, prosecute, and try persons who bear the greatest responsibility for the crime of aggression against Ukraine. The Core Group met 14 times between January 2023 and March 2025. It was chaired by Ukraine and composed of representatives of around 40 like-minded States, the European Commission services and the European External Action Service (EEAS), as well as the Secretariat of the Council of Europe.

Throughout the process, the European Council reiterated its support for the establishment of the Special Tribunal on numerous occasions⁸. In its conclusions of 21 and 22 March 2024, the European Council stated that "Russia and its leadership must be held fully accountable for waging a war of aggression against Ukraine and for other most serious crimes under international law, as well as for the massive damage caused by its war. The European Council supports ongoing efforts, including in the Core Group, to establish a tribunal for the prosecution of the crime of aggression against Ukraine that would enjoy the broadest cross-regional support and legitimacy."⁹

At its final meeting on 19-21 March 2025, the Core Group concluded its work at technical level on the draft legal instruments necessary to establish the Special Tribunal, namely the bilateral Agreement between Ukraine and the Council of Europe, the Statute annexed to the Agreement, and the Resolution establishing the EPA on the Management Committee of the Special Tribunal.

On 9 May 2025, the Ministers for Foreign Affairs, and other representatives of the States participating in the Core Group as well as representatives of the Union convened in Lviv and,

⁵ *Options paper by the High Representative of the European Union for Foreign Affairs and Security Policy and the European Commission on ensuring full accountability of individuals responsible for international crimes in Ukraine*, Brussels, 30 November 2022, 15321/22.

⁶ Conclusions of the European Council of 15 December 2022, EUCO 34/22, para. 8.

⁷ United Nations General Assembly, Principles of the Charter of the United Nations underlying a comprehensive, just, and lasting peace in Ukraine, 23 February 2023, a/res/es-11/6.

⁸ Conclusions of the European Council of 29 and 30 June 2023, EUCO 7/23 para. 7; Conclusions of the European Council of 26-27 October 2023, EUCO 14/23 para. 7; Conclusions of the European Council of 14-15 December 2023, EUCO 20/23 para. 7.

⁹ Conclusions of the European Council of 21-22 March 2024, EUCO 7/24, para. 9.

in the presence of the High Representative and Vice-President of the Commission and the Commissioner for Democracy, Justice, the Rule of Law and Consumer Protection, adopted the “Lviv Statement”¹⁰ where they committed to the process of establishing the Special Tribunal within the framework of the Council of Europe, the swift commencement of its operation, and supporting its effective functioning, while underlining the central role of the Council of Europe in establishing the Tribunal and acknowledging the significant contribution by the Commission and the EEAS throughout the process, notably in the drafting of the legal instruments.

On 4 June 2025, the Committee of Ministers of the Council of Europe adopted a Decision to set up an ad hoc Working Party on the Special Tribunal for the Crime of Aggression against Ukraine (GT-TRIBUNAL)¹¹, with the mandate to examine the draft legal instruments and to prepare the required decisions to establish the Special Tribunal within the framework of the Council of Europe. Accordingly, on 24 June 2025, the Committee of Ministers of the Council of Europe adopted a Decision¹² authorising (i) the Secretary-General of the Council of Europe to sign the Agreement between the Council of Europe and Ukraine on the Establishment of the Special Tribunal for the Crime of Aggression against Ukraine, to which the Statute of the Special Tribunal is annexed, on behalf of the Council of Europe, and (ii) the establishment of an EPA on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine by interested member or observer States of the Council of Europe, the European Union, and any other State that voted in favour of the United Nations General Assembly Resolution A/RES/ES-11/6 of 23 February 2023, or any State that participated in the Core Group. On 25 June 2025, the President of Ukraine and the Secretary-General of the Council of Europe signed the Agreement¹³ on the establishment of the Special Tribunal. On 15 July 2025, the Verkhovna Rada (Ukrainian Parliament) adopted the law on the ratification of the Agreement.

On 21 January 2026, the Committee of Ministers of the Council of Europe adopted a Decision welcoming the finalisation of the draft Resolution establishing the EPA on the Management Committee of the Special Tribunal as well as the fact that the Advance Team is ready to carry out its tasks as from 1 January 2026, thanks to a voluntary contribution of the European Union¹⁴. Accordingly, on 22 January 2026, the Council of Europe and the European Union signed a contribution agreement on a contribution financed through the European Commission’s Service for Foreign Policy Instruments. The agreement provides for a project of up to 24 months aimed at setting up an Advance Team to prepare the institutional, logistical and organisational foundations of the next phases of the Special Tribunal.

Pursuant to Article 1(2) of the EPA, its objective is to finance the Special Tribunal and to assist in other administrative and managerial aspects of its operation for the purpose of

¹⁰ Core Group on the Establishment of a Special Tribunal for the Crime of Aggression against Ukraine, ‘Joint Statement of the Foreign Ministers Meeting on the Special Tribunal for the Crime of Aggression against Ukraine’ (Lviv, 9 May 2025).

¹¹ CM/Del/Dec(2025)1530/1.6 - 134th Session of the Committee of Ministers (Luxembourg, 13-14 May 2025) – Follow-up.

¹² CM/Del/Dec(2025)1532/2.3 - Consequences of the aggression of the Russian Federation against Ukraine - Special Tribunal for the Crime of Aggression against Ukraine (Strasbourg, 24 June 2025).

¹³ CM(2025)104-final - [1532/2.3] Consequences of the aggression of the Russian Federation against Ukraine - Agreement between the Council of Europe and Ukraine on the Establishment of the Special Tribunal for the Crime of Aggression against Ukraine. (Strasbourg, 24 June 2025).

¹⁴ CM/Del/Dec(2026)1548/2.3 - Consequences of the aggression of the Russian Federation against Ukraine - Special Tribunal for the Crime of Aggression against Ukraine (GT-TRIBUNAL) (Strasbourg, 21 January 2026).

enabling the Special Tribunal to fulfil its mandate. In particular, as provided by the EPA, the Management Committee, established as a platform for intergovernmental cooperation, should convene as often as necessary and at least once a year. Decisions should be adopted by a two-thirds majority vote of its members. The Management Committee should be supported by a Secretariat, provided by the Secretary-General of the Council of Europe, which shall coordinate the Committee's activities and liaise with relevant national and international bodies on administrative and related matters.

Under Article 3(1) of the EPA, the Union may become a Member of the Management Committee by notification to the Secretary-General of the Council of Europe. The Management Committee will be entrusted, *inter alia*, with the following functions:

- Ensuring the provision of the necessary funding for the Special Tribunal and approve its annual budget;
- Providing non-judicial advice and policy direction on all administrative aspects of the operation of the Special Tribunal;
- Electing judges, the Prosecutor and Deputy Prosecutor(s) of the Special Tribunal.

Members of the Management Committee are required to pay an annual compulsory contribution to be determined by the Management Committee in accordance with Article 8 of the EPA.

Pending the provision of information regarding the overall budgetary implications of the Special Tribunal's full judicial activities and to support ratification procedures at national level, the Council of Europe has adopted a phased approach for the entry into force of the EPA, distinguishing between the adoption of the Resolution establishing the framework, namely the statute, and its subsequent entry into force. The draft Decision of the Committee of Ministers of the Council of Europe, as approved by the GT-TRIBUNAL on 12 March 2026, provides that representatives of at least 16 member States of the Council of Europe, as well as the representatives of the European Union, that have notified the Secretary-General of the Council of Europe of their intention to join the EPA, subject to the completion of internal procedures necessary to express their consent to be bound where applicable, adopt a Resolution establishing the EPA with suspensive entry into force. In this context, the draft Decision stipulates that the Resolution will enter into force once the Committee of Ministers, in its composition restricted to those States and the European Union that have notified their intention to join the EPA, and the completion of their internal procedures necessary to express their consent to be bound where applicable, has decided that:

- i. the number of States and the European Union who expressed their intention to join, including major contributors, is sufficient for such entry into force, it being understood that this number will be higher than 16;
- ii. the budgetary parameters of the Tribunal's operations are deemed adequate and acceptable;
- iii. those States/European Union who are major contributors of the EPA according to its scale of contributions, have agreed to its entry into force.

The aforementioned States and the European Union will be considered founding members of the EPA and are entitled to participate in the adoption of the decision on the entry into force.

Pursuant to Article 3(5) of the Treaty on European Union (TEU), the Union is to uphold and promote its values and contribute to the strict observance and the development of international

law, including respect for the principles of the United Nations Charter. Under Article 21(2) and (3) TEU these principles also guide the Union action on the international scene.

The Special Tribunal has the purpose of prosecuting and trying political and military leaders responsible for acts of aggression against Ukraine in violation of Article 2(4) of the United Nations Charter. Therefore, the notification by the Union to the Secretary-General of the Council of Europe to become a founding member of the Enlarged Partial Agreement subject to completion of internal procedures - which under Union law equals a decision on signing pursuant to Article 218(5) of the Treaty on the Functioning of the European Union (TFEU) - and the subsequent conclusion of the EPA at a later stage, will contribute to the fulfilment of its objectives.

- **Consistency with existing policy provisions in the policy area**

In March 2022, Eurojust supported the swift setting up of a Joint Investigation Team (JIT) on international crimes committed in Ukraine, which consists of Ukraine, six EU Member States, and the ICC and Europol as Participants. In this context, Eurojust has been providing operational, technical, logistical, and financial support to the JIT.

On 30 May 2022, the European Parliament and the Council adopted Regulation (EU) 2022/838¹⁵ to enhance Eurojust's capacity to support national competent authorities in investigating and prosecuting international crimes, enabling it to preserve, analyse and store evidence relating to genocide, crimes against humanity, war crimes and related criminal offences. As of 1 June 2022, Eurojust has been able to fulfil this objective via the development and implementation of the Core International Crimes Evidence Database (CICED).

Through its civilian Common Security and Defence Policy (CSDP) mission, EU Advisory Mission Ukraine (EUAM), the Union has also been contributing to a broader effort aimed at ensuring accountability for international crimes, including by enhancing the capacities of Ukrainian agencies and institutions to investigate and prosecute such crimes.

While discussions in the Core Group were ongoing, Ukraine requested the establishment of an interim prosecution office for the crime of aggression to preserve evidence and prepare cases for future trials. On 2 February 2023, the President of the European Commission announced at the 24th EU-Ukraine Summit the setting up of the International Centre for the Prosecution of the Crime of Aggression Against Ukraine (ICPA) hosted at Eurojust. Established in July 2023, the ICPA has been instrumental for enhancing national investigations into the crime of aggression carried out by Ukraine and five Member States by securing evidence and facilitating the joint case building for future trials. In its conclusions of March and June 2023, the European Council endorsed the establishment of the ICPA.

Article 9 of the Resolution establishing the EPA on Cooperation provides that the Management Committee shall seek to cooperate with relevant national and international partners, including Eurojust, for the purposes of fulfilling its mandate. Article 47 of the

¹⁵ Regulation (EU) 2022/838 of the European Parliament and of the Council of 30 May 2022 amending Regulation (EU) 2018/1727 as regards the preservation, analysis and storage at Eurojust of evidence relating to genocide, crimes against humanity, war crimes and related criminal offences, OJ L 148, 31.5.2022.

Statute of the Special Tribunal¹⁶ further provides that the Special Tribunal may enter into cooperation arrangements or agreements with entities such as Eurojust to receive evidence collected prior to the establishment of the Special Tribunal, including by States participating in the ICPA as set out under Article 31. In this context, it will be in the Union's interest to ensure that evidence and information collected in the context of the ICPA will be transmitted to the Tribunal based on an international agreement between the Union and the Special Tribunal on cooperation with Eurojust. Regulation (EU) 2024/792 (hereinafter "Ukraine Facility Regulation")¹⁷, adopted on the basis of Article 212 TFEU, aims at 'supporting initiatives and bodies and organisations involved in supporting and enforcing democracy, international justice and anti-corruption efforts in Ukraine' (Article 3(2)(i)) and 'strengthening compliance with international law' (Article 3(2)(h)). As set out in Article 34(3) of the Ukraine Facility Regulation, the Union has been financially supporting 'processes that promote justice, truth-seeking, comprehensive post-conflict rehabilitation for an inclusive, peaceful society, as well as collection of evidence of crimes committed during the war', such as the Register of Damage and the ICPA.

- **Consistency with other Union policies**

The present proposal is fully aligned with the broader set of actions undertaken by the Union since the beginning of the Russian Federation's full-scale invasion of Ukraine in February 2022. It reinforces the Union's commitment to ensuring accountability for violations of international law, including through the investigation and prosecution of individuals responsible for international crimes committed in and against Ukraine.

In particular, the proposal complements the Union's active participation in coordination platforms such as the US-UK-EU Atrocity Crimes Advisory Group, which supports the Office of the Prosecutor General of Ukraine through expert assistance, the broader efforts of EUAM Ukraine to support Ukrainian authorities with the investigation and prosecution of international crimes, support provided by the EU Delegation to Ukraine in the area of justice and accountability, and the Dialogue Group, which serves as a hub for coordinating support by international organisations, civil society actors, and donors to Ukraine's justice sector.

The present proposal is also consistent with the Union's commitment to ensuring that damages caused by the Russian Federation's aggression against Ukraine and other violations of international law are duly compensated in line with the UN General Assembly Resolution A/RES/ES-11/5¹⁸. For this purpose, the Union has been actively supporting the establishment of an international compensation mechanism. As a first step towards the compensation mechanism, the Register of Damage ('Register') was set up on 16 May 2023, under the auspices of the Council of Europe, as a record of claims by means of a Resolution establishing the EPA on the Register. The Union joined the EPA on the Register first as a Founding Associate Member and then as a Participant¹⁹. As a next step, the future Claims Commission

¹⁶ CM(2025)103-final - [1532/2.3] Consequences of the aggression of the Russian Federation against Ukraine - Statute of the Special Tribunal for the Crime of Aggression against Ukraine.

¹⁷ Regulation (EU) 2024/792 of the European Parliament and of the Council of 29 February 2024 establishing the Ukraine Facility, OJ L 2024/792, 29.2.2024.

¹⁸ UNGA Resolution A/RES/ES-11/5, Furtherance of remedy and reparation for aggression against Ukraine, 14 November 2022.

¹⁹ Council Decision (EU) 2024/2045 of 22 July 2024 on the position to be taken on behalf of the Union within the Council of Europe bodies as regards the status of the European Union in the Enlarged Partial Agreement on the Register of Damage caused by the Aggression of the Russian Federation against Ukraine. OJ L, 2024/2045, 24.7.2024.

will serve to adjudicate the claims recorded in the Register and determine the compensation due for each claim. In line with the Council Decision of 17 March 2025²⁰ authorising the Commission to negotiate the establishment of an International Claims Commission for Ukraine, the Union actively participated in the negotiations of the instrument setting up the Claims Commission since March 2025, together with over 50 States. These negotiations were concluded successfully in September 2025 and the signature of the Convention establishing the Claims Commission, including by the Union based on Council Decision (EU) 2025/2655²¹ and 34 other States, took place at a Diplomatic Conference in The Hague on 16 December 2025.

Finally, in particular with a view to safeguarding peace, preventing conflicts and strengthening international security, in accordance with the UN Charter, the Union has adopted an unprecedented number of restrictive measures against the Russian Federation with a view to increasing the costs of the Russian Federation for its illegal actions and thwarting its ability to continue its aggression²². To enhance the enforcement of restrictive measures, the Union has, among others, set up the Freeze and Seize Task Force, and adopted a Directive that harmonises the definition of, and criminal penalties for the violation of Union restrictive measures²³. The Commission appointed an EU Sanctions Envoy to ensure continuous, high-level discussions with third countries to avoid the evasion or circumvention of the Union restrictive measures, in particular those adopted against the Russian Federation, and has published guidance to national authorities and private operators dealing with the interpretation of the relevant Union rules on the matter.

1. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

• Legal basis

The procedural legal basis for the adoption of the Council Decision authorising the signature of the EPA by participation in the adoption of the Committee of Ministers Decision adopting Resolution CM/Res(202x)x establishing the EPA is Article 218(5) TFEU. The participation by the Union in the adoption of the Committee of Ministers Resolution establishing the EPA on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine is intended to authenticate the text of the Resolution establishing the EPA and to trigger the application of Article 18(a) of the Vienna Convention on the Law of Treaties²⁴. For

²⁰ Council Decision (EU) 2025/702 of 17 March 2025 authorising the European Commission to take part, on behalf of the Union, in the negotiations for an international instrument setting up an International Claims Commission for Ukraine. OJ L, 2025/702, 8.4.2025.

²¹ Council Decision (EU) 2025/2655 of 16 December 2025 on the signing, on behalf of the European Union, of the Convention Establishing the International Claims Commission for Ukraine. OJ L, 2025/2655, 23.12.2025.

²² Most recent: Council Decision (CFSP) 2026/260 of 29 January 2026 amending Decision (CFSP) 2024/2643 concerning restrictive measures in view of Russia's destabilising activities. OJ L, 2026/260, 29.1.2026; Council Decision (CFSP) 2025/2648 of 22 December 2025 amending Decision 2014/512/CFSP concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine. OJ L, 2025/2648, 23.12.2025; Council Decision (CFSP) 2025/2572 of 15 December 2025 amending Decision (CFSP) 2024/2643 concerning restrictive measures in view of Russia's destabilising activities. OJ L, 2025/2572, 15.12.2025.

²³ Directive (EU) 2024/1226 of the European Parliament and of the Council of 24 April 2024 on the definition of criminal offences and penalties for the violation of Union restrictive measures and amending Directive (EU) 2018/1673, OJ L, 2024/1226, 29.4.2024.

²⁴ Vienna Convention on the Law of Treaties (adopted 23 May 1969, entered into force 27 January 1980) 1155 UNTS 331. Art 18(a): *"A State is obliged to refrain from acts which would defeat the object and purpose of a treaty when it has signed the treaty or has exchanged instruments constituting the treaty*

the purposes of Union law, that act is equivalent to a decision on signing pursuant to Article 218(5) TFEU and does not, at this stage, entail the assumption of binding obligations by the Union.

The substantive legal basis for the adoption of the Council Decision authorising the signature of the Resolution establishing the EPA is Article 212 TFEU. According to established case-law of the Court of Justice of the European Union²⁵, the substantive legal basis depends primarily on the objective and content of the envisaged act. If the envisaged act pursues two aims or has two components and if one of those aims or components is identifiable as the main one, whereas the other is merely incidental, a legal act must be founded on a single substantive legal basis, namely that required by the main or predominant aim or component.

Article 212(1) TFEU provides the possibility for the Union to ‘carry out economic, financial and technical cooperation measures, including assistance, in particular financial assistance, with third countries other than developing countries.’ The Article further clarifies that these measures ‘shall be consistent with the development policy of the Union and shall be carried out within the framework of the principles and objectives of its external action.’ The present proposal aims to enable the Union to join the EPA on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine as founding Member. The overarching purpose of the EPA on the Management Committee is twofold, namely, to finance the Special Tribunal and to assist in other administrative and managerial aspects of its operation in order to enable the Special Tribunal to fulfil its mandate. The proposed action falls therefore within the scope of Article 212(1) as the Union would contribute to the effective administration and functioning of the Special Tribunal, which constitutes a form of technical and financial cooperation.

Furthermore, the use of Article 212 TFEU is consistent with other related Union actions. It aligns with Council Decision (EU) 2024/2045 on the change of the Union’s status in the Register of Damage from Associate Member to Participant, Council Decision (EU) 2025/702 on the participation in the negotiations on the Claims Commission, Council Decision (EU) 2025/2655 on the signing of the Convention establishing the Claims Commission, and the Ukraine Facility Instrument established by Regulation (EU) 2024/792 as source for financial assistance to the Register of Damage, which is equally based on Article 212 TFEU.

At the same time, the context of this initiative and the Resolution establishing the EPA demonstrate that the establishment of the Special Tribunal pursues the objective of ensuring respect for international law and holding the Russian political and military leadership accountable for the crime of aggression committed against Ukraine. As illustrated by the UN General Assembly resolutions referred to in the Resolution establishing the EPA and in the present proposal, the Special Tribunal will be set up to investigate, prosecute and try individuals who bear the greatest responsibility for the crime of aggression committed by the Russian Federation against Ukraine, in manifest violation of Article 2(4) of the UN Charter. The setting up of this mechanism will thus also form part of the efforts of the international community to ensure international peace and security. From the perspective of the Union, the participation in this mechanism corresponds to the objectives underpinning the Union’s external action, as set out in Article 21(2) TEU. Under Articles 205 and 212(1) TFEU, the

subject to ratification, acceptance or approval, until it shall have made its intention clear not to become a party to the treaty”.

²⁵ Judgment of 24 June 2014 (Grand Chamber), *European Parliament v Council*, C-658/11, para 55-57 and Judgment of the Court of Justice in case C-130/10 *European Parliament v Council*, para 80.

Union's external action, including economic, financial, and technical measures should be guided by the principles, pursue the objectives and be conducted in accordance with the general provisions laid down in Chapter 1 of Title V of the Treaty on European Union.

The present proposal is therefore based on Article 212 TFEU in conjunction with Article 218(5) TFEU.

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

In accordance with Article 212(3), second subparagraph, TFEU, the conclusion by the Union of the EPA does not prejudice the Member States' ability to engage in parallel negotiations and to conclude the EPA individually.

The proposed initiative is also consistent with the principle of subsidiarity, as set out in Article 5(3) TEU, as its objectives – namely the adoption of the Resolution establishing the EPA and the subsequent acquisition by the Union of the status as a Member of the Management Committee – is a consistent step towards the broader goal of the Union and Member States to secure accountability for the crime of aggression against Ukraine, and cannot be sufficiently achieved by the Member States acting individually, in particular with regard to the financial sustainability of the Special Tribunal and the required cooperation between the Union and the Special Tribunal to enable cooperation with Eurojust and the structured transmission of evidence collected by national authorities in the context of the ICPA. The added value of the action on Union-level further lies in its capacity to coordinate a coherent and unified position at international level, reinforce the Union's political and legal commitment to accountability, and ensure consistency with its broader external action and support to Ukraine.

- **Proportionality**

The proposal complies with the proportionality principle set out in Article 5(4) TEU, as the objectives stated above can only be achieved by the Union's participation in the adoption of the Resolution establishing the EPA on the Management Committee of the Special Tribunal.

- **Choice of the instrument**

This proposal for a Council Decision is submitted in accordance with Article 218(5) TFEU, which envisages the adoption by the Council of a decision concluding the agreement. There exists no other legal instrument that could be used in order to achieve the objective expressed in this proposal.

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

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

Not applicable.

- **Stakeholder consultations**

Not applicable.

- **Collection and use of expertise**

Not applicable.

- **Impact assessment**

Not applicable.

- **Regulatory fitness and simplification**

Not applicable.

- **Fundamental rights**

The participation of the Union in the Management Committee of the Special Tribunal is consistent with the Charter of Fundamental Rights of the European Union.

3. BUDGETARY IMPLICATIONS

Once the EPA will have been established and entered into force, there will be budgetary implications, notably the Union's obligation to contribute annually to a dedicated budget covering the expenses of both the Special Tribunal and its Management Committee. Thus, the Union's subsequent participation as a Member in the EPA will require the payment of an annual contribution. Annual mandatory contributions are determined by the Management Committee and are based on the Council of Europe's standard scale of contributions, with possible adjustments.

Pending certainty on when the Resolution establishing the EPA will enter into force, with the first annual budget to be shared among the founding members, the Council of Europe has suggested a "phased approach" for the different stages of the Tribunal's establishment. This approach provides, pending the entry into force of the EPA, for the multidisciplinary Advance Team (Phase 0) and the Skeleton Tribunal (Phase 1). Phase 0 and Phase 1 are intended for laying the groundwork for the fully-fledged Special Tribunal (Phase 2). While budgetary estimates for Phase 2 are not yet available, preliminary estimates for Phase 0 and 1 have been provided. Including costs for the necessary security adjustments to the premises, Phase 0 amounts to approximately EUR 30 million in total, and Phase 1 to between EUR 74 million and 77 million per year for three years. According to the Council of Europe, before the entry into force of the EPA, these costs may be covered through voluntary contributions by supportive states and the Union.

At this point, without exact knowledge of the number of the participating States, and when the entry into force of the EPA will take place, there is no clarity on the exact amount of the Union's contribution as a Member of the Management Committee. However, the Council of Europe has provided the following possible scenario for the distribution of costs in Phase 0 and Phase 1: calculated on the basis of the scale of contributions of the Register of Damage (where the Union's contribution amounts to 14 % of the total budget), and assuming the participation of the 40 States that took part in the Core Group, the Union's contribution would amount to approximately EUR 4.3 million for Phase 0 and between EUR 10.5 and 11 million annually for three years for Phase 1. The Union will not be required to pay any mandatory contributions before the Enlarged Partial Agreement has entered into force, which will likely not take place before 2028. For the period starting in 2028, the Union's contribution may be provided under the Global Europe Instrument subject to the outcome of interinstitutional negotiations on the Multiannual Financial Framework 2028-2034 and thereafter to be determined through the annual budgetary procedure and the steering mechanism.

Apart from the cost estimations provided by the Council of Europe as above, on 22 January 2026, the Council of Europe and the European Union signed a contribution agreement with

the amount of EUR 10 million, for a project of a maximum duration of 24 months and financed through the European Commission's Service for Foreign Policy Instruments, with the aim to create an Advance Team to prepare the institutional, logistical and organisational foundations of the next phases of the Special Tribunal. The Union's support notably covers staff-related expenses for 2026 and 2027.

Further details on this proposal's financial impact may be found in the legislative financial statement annexed to this proposal.

4. OTHER ELEMENTS

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

In line with the Resolution establishing the EPA, the Management Committee should also adopt the Special Tribunal's activity report, as prepared by its President.

As provided by the Resolution establishing the EPA, the Management Committee should annually approve the accounts of the EPA, prepared by the Secretary-General of the Council of Europe in accordance with the Financial Regulations and accompanied by the external auditor's report.

To discharge the Secretary-General of the Council of Europe from responsibility for the financial year, the Executive Secretary should submit the accounts, the Committee's approval or comments, and the auditor's reports to the Committee of Ministers.

- **Explanatory documents (for directives)**

Not applicable.

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

Article 1 concerns the signing of the Enlarged Partial Agreement on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine by participating in the adoption of the Committee of Ministers Resolution establishing the EPA.

Article 2 provides for the entry into force of the proposed decision.

- **Text of the Agreement and notifications**

The text of the Resolution establishing the EPA and the draft Decision of the Committee of Ministers of the Council of Europe are submitted to the Council together with this proposal.

Proposal for a

COUNCIL DECISION

on the signing, on behalf of the European Union, of the Enlarged Partial Agreement on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 212, in conjunction with Article 218(5) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) In its conclusions of 24 February 2022, the European Council condemned in the strongest possible terms the Russian Federation's unprovoked and unjustified military aggression against Ukraine and affirmed that Russia bears full responsibility for this act of aggression for which it will be held accountable²⁶.
- (2) In Resolution A/RES/ES-11/1 of 2 March 2022, the United Nations General Assembly recognised that the military operations of the Russian Federation inside the sovereign territory of Ukraine were on a scale that the international community had not seen in Europe in decades, deplored in the strongest terms the aggression by the Russian Federation against Ukraine in violation of Article 2(4) of the Charter of the United Nations on the prohibition of the use of force and demanded that the Russian Federation immediately cease its use of force against Ukraine and immediately, completely and unconditionally withdraw all of its military forces from the territory of Ukraine within its internationally recognized borders²⁷.
- (3) On 2 March 2022, the Office of the Prosecutor of the International Criminal Court (ICC) announced that he had proceeded to open an investigation into the situation in Ukraine on the basis of the referrals of that situation received from 39 States Parties to the ICC and based on the finding that there is a reasonable basis to believe that crimes within the jurisdiction of the Court had been committed. Yet, the jurisdictional regime for the crime of aggression in the Rome Statute currently prevents the ICC from exercising its jurisdiction with respect to the crime of aggression in the situation of Ukraine.
- (4) In its conclusions of 20 and 21 October 2022, the European Council invited the High Representative and the Commission to explore options so that full accountability can be ensured, including for the crime of aggression against Ukraine²⁸. In its conclusions

²⁶ Conclusions of the European Council of 24 February 2022 (special meeting), EUCO 18/22, para. 1.

²⁷ United Nations General Assembly, Aggression against Ukraine, 2 March 2022, a/res/es-11/1, in particular operative paragraphs 2–4.

²⁸ Conclusions of the European Council of 20 and 21 October 2022, EUCO 31/22, para. 6.

of 15 December 2022, the European Council welcomed and encouraged further efforts to ensure full accountability for war crimes and the other most serious crimes in connection with Russia's war of aggression against Ukraine, including ways to secure accountability for the crime of aggression. It invited the Commission, the High Representative and the Council to take work forward, in accordance with EU and international law, stressing that the prosecution of the crime of aggression is of concern to the international community as a whole.²⁹

- (5) In Resolution A/RES/ES-11/6 of 23 February 2023, the United Nations General Assembly emphasised the need to ensure accountability for the most serious crimes under international law committed on the territory of Ukraine through appropriate, fair and independent investigations and prosecutions at the national or international level and ensure justice for all victims and the prevention of future crimes.³⁰
- (6) Since January 2023, representatives of around 40 States, the European Commission's services and the European External Action Service as well as the Council of Europe met within the context of the Core Group on the Establishment of a Special Tribunal for the Crime of Aggression against Ukraine ('Core Group') and discussed the modalities for establishing a Special Tribunal with the power to investigate, prosecute, and try persons who bear the greatest responsibility for the crime of aggression against Ukraine.
- (7) On 3 July 2023, the International Centre for the Prosecution of the Crime of Aggression against Ukraine (ICPA) was launched at the European Union Agency for Criminal Justice Cooperation (Eurojust) in The Hague, for the cooperation and coordination of national investigation efforts in ensuring an appropriate investigation of the crime of aggression against Ukraine, supported by Eurojust's enhanced capacities on the basis of Regulation (EU) 2022/838³¹ enabling Eurojust to preserve, analyse and store evidence relating to genocide, crimes against humanity, war crimes and related criminal offences.
- (8) In its conclusions of June, October and December 2023, the European Council reiterated its support for the establishment of the Special Tribunal.³² In its conclusions of March 2024, the European Council stated that the Russian Federation and its leadership must be held fully accountable for waging a war of aggression against Ukraine and for other most serious crimes under international law, as well as for the massive damage caused by its war. The European Council supported the efforts, including in the Core Group, to establish a tribunal for the prosecution of the crime of aggression against Ukraine that would enjoy the broadest cross-regional support and legitimacy.³³

²⁹ Conclusions of the European Council of 15 December 2022, EUCO 34/22, para. 8.

³⁰ United Nations General Assembly, Principles of the Charter of the United Nations underlying a comprehensive, just, and lasting peace in Ukraine, 23 February 2023, a/res/es-11/6.

³¹ Regulation (EU) 2022/838 of the European Parliament and of the Council of 30 May 2022 amending Regulation (EU) 2018/1727 as regards the preservation, analysis and storage at Eurojust of evidence relating to genocide, crimes against humanity, war crimes and related criminal offences, OJ L 148, 31.5.2022.

³² Conclusions of the European Council of 29 and 30 June 2023, EUCO 7/23 para. 7; Conclusions of the European Council of 26-27 October 2023, EUCO 14/23 para. 7; Conclusions of the European Council of 14-15 December 2023, EUCO 20/23 para. 7.

³³ Conclusions of the European Council of 21-22 March 2024, EUCO 7/24, para. 9.

- (9) On 21 March 2025, the Core Group concluded its work at technical level on the draft legal instruments necessary to establish the Special Tribunal, namely the Agreement between Ukraine and the Council of Europe on the establishment of the Special Tribunal, the Statute of the Special Tribunal annexed to that Agreement, and the Enlarged Partial Agreement on the Management Committee of the Special Tribunal (EPA).
- (10) On 9 May 2025, the Ministers for Foreign Affairs and other representatives of participants in the Core Group convened in Lviv and adopted the “Lviv Statement” where they reaffirmed their commitment to the process of establishing the Special Tribunal within the framework of the Council of Europe, to the swift commencement of its operation, and to supporting its effective functioning³⁴.
- (11) On 24 June 2025, the Committee of Ministers of the Council of Europe adopted the Decisions to authorise the Secretary-General of the Council of Europe to sign, on behalf of the Council of Europe, the Agreement between the Council of Europe and Ukraine on the Establishment of the Special Tribunal for the Crime of Aggression against Ukraine, to which the Statute of the Special Tribunal is annexed³⁵. Moreover, the Committee of Ministers authorised the establishment of an EPA on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine.
- (12) On 25 June 2025, the President of Ukraine and the Secretary-General of the Council of Europe signed the Agreement between Ukraine and the Council of Europe on the establishment of the Special Tribunal³⁶.
- (13) In accordance with its Statute annexed to the Agreement between Ukraine and the Council of Europe, the Special Tribunal has the purpose of prosecuting and trying political and military leaders who are responsible for acts of aggression against Ukraine in violation of Article 2(4) of the United Nations Charter. The Management Committee of the Special Tribunal to be established by the Resolution establishing the EPA aims at providing the financial means for the Special Tribunal and at supporting other administrative and managerial aspects of its operation, with a view to enabling the Special Tribunal to discharge its mandate.
- (14) On 21 January 2026, the Committee of Ministers of the Council of Europe adopted a Decision welcoming the finalisation of the draft Resolution establishing the EPA on the Management Committee of the Special Tribunal as well as the fact that the Advance Team is ready to carry out its tasks as from 1 January 2026, thanks to a voluntary contribution of the European Union³⁷. Accordingly, on 22 January 2026, the Council of Europe and the European Union signed a contribution agreement on a contribution financed through the European Commission’s Service for Foreign Policy Instruments. The agreement provides for a project of up to 24 months aimed at setting

³⁴ Core Group on the Establishment of a Special Tribunal for the Crime of Aggression against Ukraine, *‘Joint Statement of the Foreign Ministers Meeting on the Special Tribunal for the Crime of Aggression against Ukraine’* (Lviv, 9 May 2025).

³⁵ CM/Del/Dec(2025)1532/2.3 - Consequences of the aggression of the Russian Federation against Ukraine - Special Tribunal for the Crime of Aggression against Ukraine (Strasbourg, 24 June 2025).

³⁶ idem

³⁷ CM/Del/Dec(2026)1548/2.3 - Consequences of the aggression of the Russian Federation against Ukraine - Special Tribunal for the Crime of Aggression against Ukraine (GT-TRIBUNAL) (Strasbourg, 21 January 2026).

up an Advance Team to prepare the institutional, logistical and organisational foundations of the next phases of the Special Tribunal.

- (15) Under Articles 3(5) and 21(2) and (3) of the Treaty on European Union (TEU), the Union is to uphold and promote its values and contribute to the strict observance and the development of international law, including respect for the principles of the United Nations Charter.
- (16) It is therefore appropriate for the Union to notify the Secretary-General of the Council of Europe of its intention to join the Enlarged Partial Agreement on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine (EPA), subject to the completion of internal procedures necessary to express its consent to be bound, and to participate in the adoption of the Committee of Ministers' Decision adopting Resolution CM/Res(202x)x establishing the EPA.
- (17) The participation, on behalf of the Union, in the adoption of the Committee of Ministers' Decision adopting Resolution CM/Res(202x)x establishing the EPA, whilst reserving the notification to the Secretary-General of the Council of Europe of the completion of the internal procedures required for conclusion of the EPA equals the signing of the EPA,

HAS ADOPTED THIS DECISION:

Article 1

The notification, on behalf of the Union, to the Secretary-General of the Council of Europe of the Union's intention to join the Enlarged Partial Agreement on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine (EPA), whilst reserving the notification of the completion of the internal procedures required for the conclusion of the EPA, is hereby authorised.

The participation, on behalf of the Union, in the adoption of the Decision of the Committee of Ministers of the Council of Europe adopting Resolution CM/Res(202x)x establishing the EPA, is hereby authorised.³⁸

Article 2

This Decision shall enter into force on the day of its adoption.

Done at Brussels,

*For the Council
The President*

³⁸ The text of the Agreement is published in OJ L,, ELI ...

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 Decision authorising the European Commission to sign, on behalf of the Union, the Enlarged Partial Agreement (EPA) on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine.

1.2. Policy area(s) concerned

Justice

Financial and technical assistance to third countries

1.3. Objective(s)

1.3.1. General objective(s)

The establishment of the Special Tribunal plays a pivotal role in ensuring the prosecution of the crime of aggression and in ensuring full accountability of individuals, including the Russian leadership, for international crimes. The present proposal has the main objective of authorising the Commission to sign, on behalf of the Union, the EPA on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine and to become a Founding Member of the Management Committee. The aim of the EPA on the Management Committee is to finance the Special Tribunal and assist in other administrative and managerial aspects of its operation in order to ensure that the Special Tribunal fulfils its mandate.

1.3.2. Specific objective(s)

(1) Sign the Resolution establishing the EPA on the Management Committee of the Special Tribunal, subject to its conclusion at a later stage.

(2) Once the Union has concluded the Resolution establishing the EPA on the Management Committee at a later stage, provide the Special Tribunal with the necessary financial means to fulfil its mandate³⁹.

1.3.3. Expected result(s) and impact

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

1.3.4. Indicators of performance

Specify the indicators for monitoring progress and achievements.

The setting up of the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine and the subsequent establishment of the Special Tribunal.

³⁹

The estimated impact on expenditure and staffing for 2028 and beyond is added for illustrative purposes only and does not pre-judge the next Multiannual Financial Framework. The source of financing and scope of Union financial commitment in the post-2027 period remain subject to the outcome of interinstitutional negotiations on the MFF 2028-2034 and thereafter shall be determined through the annual budgetary procedure and the steering mechanism. All appropriations and staffing allocations as of 2028 are indicative.

1.4. The proposal/initiative relates to:

- ☒ a new action
- ☐ a new action following a pilot project / preparatory action⁴⁰
- ☐ 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

In the short term, it is required for the Union to participate in the Committee of Ministers' Decision adopting Resolution CM/Res(202x)x establishing the Enlarged Partial Agreement on the Management Committee of the Special Tribunal for the Crime of Aggression against Ukraine (EPA), whilst reserving the notification to the Secretary-General of the Council of Europe of the completion of the internal procedures required for conclusion of the EPA. In the long-term, conclusion of the EPA is envisaged.

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

Reasons for action at EU level (ex-ante)

Since the outset of the Russian Federation's military aggression against Ukraine in February 2022, the Union has consistently supported international and domestic efforts to ensure full accountability for the most serious crimes under international law committed in connection with the Russian Federation's war of aggression against Ukraine. This commitment has been, *inter alia*, demonstrated via the Union's support to the setting up of the International Centre for the Prosecution of the Crime of Aggression (ICPA) at Eurojust, active engagement in the Core Group's work on the founding instruments of the Special Tribunal and its contribution to the Special Tribunal's Advance Team with EUR 10 million.

Expected generated EU added value (ex-post)

Once the Resolution establishing the EPA enters into force and the Special Tribunal becomes operational, the Union's participation as a Member will contribute to ensuring that individuals bearing the greatest responsibility for the crime of aggression against Ukraine will be held responsible, in accordance with international law. The Union's involvement will promote consistency between the actions of the Union and those of its Member States, and reinforce the Union's role in advancing accountability for Ukraine.

⁴⁰

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

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

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

The Union's unwavering support for Ukraine reflects a shared commitment to democratic principles and to safeguarding the rules-based international order and peace in Europe. The present proposal is therefore consistent with other Union policies aimed at supporting Ukraine and upholding the international order and peace in Europe, particularly in the context of the Russian Federation's ongoing war of aggression against Ukraine.

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

Once the EPA will have been established and entered into force, there will be budgetary implications, notably the Union's obligation to contribute annually to a dedicated budget covering the expenses of both the Special Tribunal and its Management Committee⁴¹. Thus, the Union's subsequent participation as a Member in the EPA will require the payment of an annual contribution. Annual mandatory contributions are determined by the Management Committee and are based on the Council of Europe's standard scale of contributions, with possible adjustments.

Pending certainty on when the Resolution establishing the EPA will enter into force, with the first annual budget to be shared among the founding members, the Council of Europe has suggested a "phased approach" for the different stages of the Tribunal's establishment. This approach provides, pending the entry into force of the EPA, for the multidisciplinary Advance Team (Phase 0) and the Skeleton Tribunal (Phase 1). Phase 0 and Phase 1 are intended for laying the groundwork for the fully-fledged Special Tribunal (Phase 2). While budgetary estimates for Phase 2 are not yet available, preliminary estimates for Phase 0 and 1 have been provided. Including costs for the necessary security adjustments to the premises, Phase 0 amounts to approximately EUR 30 million in total, and Phase 1 to between EUR 74 million and 77 million per year for three years. According to the Council of Europe, before the entry into force of the EPA, these costs may be covered through voluntary contributions by supportive states and the Union.

At this point, without exact knowledge of the number of the participating States, and when the entry into force of the EPA will take place, there is no clarity on the exact amount of the Union's contribution as a Member of the Management Committee. However, the Council of Europe has provided the following possible scenario for the distribution of costs in Phase 0 and Phase 1: calculated on the basis of the scale of contributions of the Register of Damage (where the Union's contribution amounts to 14 % of the total budget), and assuming the participation of the 40 States that took part in the Core Group, the Union's contribution would amount to approximately EUR 4.3 million for Phase 0 and between EUR 10.5 and 11 million annually for

⁴¹ The estimated impact on expenditure and staffing for 2028 and beyond is added for illustrative purposes only and does not pre-judge the next Multiannual Financial Framework. The source of financing and scope of Union financial commitment in the post-2027 period remain subject to the outcome of interinstitutional negotiations on the MFF 2028-2034 and thereafter shall be determined through the annual budgetary procedure and the steering mechanism. All appropriations and staffing allocations as of 2028 are indicative.

three years for Phase 1. It may be noted, however, that the Union will not be required to pay any mandatory contributions before the Enlarged Partial Agreement has entered into force, which will likely not take place before 2028. For the period starting in 2028, the Union's contribution may be provided under the Global Europe Instrument subject to the outcome of interinstitutional negotiations on the Multiannual Financial Framework 2028-2034 and thereafter to be determined through the annual budgetary procedure and the steering mechanism.

Apart from the cost estimations provided by the Council of Europe as above, on 22 January 2026, the Council of Europe and the European Union signed a contribution agreement with the amount of EUR 10 million, for a project of a maximum duration of 24 months and financed through the European Commission's Service for Foreign Policy Instruments, with the aim to create an Advance Team to prepare the institutional, logistical and organisational foundations of the next phases of the Special Tribunal. The Union's support notably covers staff-related expenses for 2026 and 2027.

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

☒ **limited duration**

- ☒ in effect from 2028 upon the fulfillment of the mandate of the Special Tribunal.
- ☐ 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

☒ **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

2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

Annual mandatory contributions are determined by the Management Committee and are based on the Council of Europe's standard scale of contributions, with possible adjustments. Each year, the Management Committee, in coordination with the Council of Europe's Secretary-General and the Special Tribunal's Registrar, approves the expenditure budgets for both the Tribunal and the Management Committee. The annual accounts are also approved by the Management Committee and audited externally, with final oversight involving transmission of the accounts and audit reports to the Committee of Ministers of the Council of Europe for formal discharge of financial responsibility.

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*

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

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)*

2.3. Measures to prevent fraud and irregularities

Standards rules on funding management shall apply.

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

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

- 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. ⁴²	from EFTA countries ⁴³	from candidate countries and potential candidates ⁴⁴	From other third countries	other assigned revenue
3	[Budget line for Global Europe] ⁴⁵	Diff.	NO	NO	NO	NO

⁴² Diff. = Differentiated appropriations / Non-diff. = Non-differentiated appropriations.

⁴³ EFTA: European Free Trade Association.

⁴⁴ Candidate countries and, where applicable, potential candidates from the Western Balkans.

⁴⁵ The estimated impact on expenditure and staffing for 2028 and beyond is added for illustrative purposes only and does not pre-judge the next Multiannual Financial Framework. The source of financing and scope of Union financial commitment in the post-2027 period remain subject to the outcome of interinstitutional negotiations on the MFF 2028-2034 and thereafter shall be determined through the annual budgetary procedure and the steering mechanism. All appropriations and staffing allocations as of 2028 are indicative.

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 - 2028-2034	0	Expenditure outside the annual ceilings set out in the Multiannual Financial Framework
---	---	--

Heading of multiannual financial framework – 2028-2034			3 ⁴⁶			Global Europe				
DG			Year	Year	Year	Year	Year	Year	Year	TOTAL MFF 2028-2034
			2028	2029	2030	2031	2032	2033	2034	
Operational appropriations										
[Budget line for Global Europe] ⁴⁷	Commitments	(1a)	4.300.000	10.500.000	10.700.000	11.000.000	0.000	0.000	0.000	36.500.000
	Payments	(2a)	4.300.000	10.500.000	10.700.000	11.000.000	0.000	0.000	0.000	36.500.000

⁴⁶ The estimated impact on expenditure and staffing for 2028 and beyond is added for illustrative purposes only and does not pre-judge the next Multiannual Financial Framework. The source of financing and scope of Union financial commitment in the post-2027 period remain subject to the outcome of interinstitutional negotiations on the MFF 2028-2034 and thereafter shall be determined through the annual budgetary procedure and the steering mechanism. All appropriations and staffing allocations as of 2028 are indicative.

⁴⁷ The estimated impact on expenditure and staffing for 2028 and beyond is added for illustrative purposes only and does not pre-judge the next Multiannual Financial Framework. The source of financing and scope of Union financial commitment in the post-2027 period remain subject to the outcome of interinstitutional negotiations on the MFF 2028-2034 and thereafter shall be determined through the annual budgetary procedure and the steering mechanism. All appropriations and staffing allocations as of 2028 are indicative.

Budget line		(3)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL appropriations for DG	Commitments	=1a+1b+3	4.300.000	10.500.000	10.700.000	11.000.000	0.000	0.000	0.000	36.500.000
	Payments	=2a+2b+3	4.300.000	10.500.000	10.700.000	11.000.000	0.000	0.000	0.000	36.500.000
			Year	Year	Year	Year	Year	Year	Year	TOTAL MFF 2028-2034
			2028	2029	2030	2031	2032	2033	2034	
TOTAL operational appropriations	Commitments	(4)	4.300.000	10.500.000	10.700.000	11.000.000	0.000	0.000	0.000	36.500.000
	Payments	(5)	4.300.000	10.500.000	10.700.000	11.000.000	0.000	0.000	0.000	36.500.000
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	0.000
TOTAL appropriations under HEADING <0>	Commitments	=4+6	4.300.000	10.500.000	10.700.000	11.000.000	0.000	0.000	0.000	36.500.000
of the multiannual financial framework	Payments	=5+6	4.300.000	10.500.000	10.700.000	11.000.000	0.000	0.000	0.000	36.500.000

3.2.1.2. Appropriations from external assigned revenues

EUR million (to three decimal places)

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	Commitments	=1a+1b+3	0.000	0.000	0.000	0.000	0.000

for DG <.....>		Payments	=2a+2b+3	0.000	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	0.000	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000	0.000
				Year	Year	Year	Year	TOTAL MFF 2021-2027
				2024	2025	2026	2027	
TOTAL operational appropriations	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		(6)	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
	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
-------------	------	------	------	------	-----------

			2024	2025	2026	2027	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
	Payments	=2a+2b+3	0.000	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	0.000
	Payments	=2a+2b+3	0.000	0.000	0.000	0.000	0.000
			Year	Year	Year	Year	TOTAL MFF 2021-2027
			2024	2025	2026	2027	
TOTAL operational appropriations	Commitments	(4)	0.000	0.000	0.000	0.000	0.000
	Payments	(5)	0.000	0.000	0.000	0.000	0.000

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

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

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

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

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	Commitments	0.000	0.000	0.000	0.000	0.000
of the multiannual financial framework	Payments	0.000	0.000	0.000	0.000	0.000

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

Commitment appropriations in EUR million (to three decimal places)

Indicate objectives and 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 ⁴⁸	Average cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJECTIVE No 1 ⁴⁹ ...																		
- Output																		
- Output																		
- Output																		
Subtotal for specific objective No 1																		
SPECIFIC OBJECTIVE No 2 ...																		
- Output																		
Subtotal for specific objective No 2																		
TOTALS																		

⁴⁸ Outputs are products and services to be supplied (e.g. number of student exchanges financed, number of km of roads built, etc.).

⁴⁹ As described in Section 1.3.2. 'Specific objective(s)'

3.2.3. Summary of estimated impact on administrative appropriations

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

3.2.3.1. Appropriations from voted budget

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

3.2.3.2. Appropriations from external assigned revenues

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

3.2.3.3. Total appropriations

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

Other expenditure of an administrative nature	0.000	0.000	0.000	0.000	0.000
Subtotal outside HEADING 7	0.000	0.000	0.000	0.000	0.000
TOTAL	0.000	0.000	0.000	0.000	0.000

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

3.2.4. Estimated requirements of human resources

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

3.2.4.1. Financed from voted budget

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

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
20 02 03 (AC, AL, END and JPD in the EU Delegations)		0	0	0
Admin. Support line [XX.01.YY.YY]	- at Headquarters	0	0	0
	- in EU Delegations	0	0	0
01 01 01 02 (AC, END - Indirect research)		0	0	0
01 01 01 12 (AC, END - Direct research)		0	0	0
Other budget lines (specify) - Heading 7		0	0	0
Other budget lines (specify) - Outside Heading 7		0	0	0
TOTAL		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
	- in EU Delegations	0	0	0
01 01 01 02 (AC, END - Indirect research)	0	0	0	0
01 01 01 12 (AC, END - Direct research)	0	0	0	0
Other budget lines (specify) - Heading 7	0	0	0	0
Other budget lines (specify) - Outside Heading 7	0	0	0	0
TOTAL	0	0	0	0

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

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

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

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

	To be covered by current staff available in the	Exceptional additional staff*
--	--	--------------------------------------

	Commission services			
		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

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

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

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

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 ⁵⁰			
		Year 2024	Year 2025	Year 2026	Year 2027
Article					

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

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

4. **DIGITAL DIMENSIONS**

4.1. **Requirements of digital relevance**

Not applicable.

⁵⁰

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.

4.2. Data

Not applicable.

4.3. Digital solutions

Not applicable.

4.4. *Interoperability assessment*

Not applicable.

4.5. Measures to support digital implementation

Not applicable.