2026/2306

21.10.2026

COMMISSION IMPLEMENTING DECISION (EU) 2026/2306

of 16 October 2026

amending Implementing Decision (EU, Euratom) 2018/194 as regards the models for statements of accounts for entitlements to traditional own resources and the form for reports on irrecoverable amounts

THE EUROPEAN COMMISSION,

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

Having regard to the Treaty establishing the European Atomic Energy Community,

Having regard to Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements ([1]), and in particular Article 6(4), fourth subparagraph, and Article 13(3), third subparagraph, thereof,

After consulting the Advisory Committee on Own Resources,

Whereas:

(1) All amounts qualified as traditional own resources within the meaning of Article 2(1), point (a), of Council Decision (EU, Euratom) 2020/2053 ([2]) are to be credited to Commission's accounts in accordance with Article 9(1) of Regulation (EU, Euratom) No 609/2014. In accordance with Article 6(4), first subparagraph, and Article 13(3) of that Regulation, Member States are to send to the Commission statements of those accounts for the entitlements to own resources and to provide it with a report on irrecoverable amounts. For the sake of comprehensive accounting and transparency, Commission Implementing Decision (EU, Euratom) 2018/194 ([3]) lays down in Annexes I and III thereto, respectively, models for the statement of established entitlements to the European Union's own resources, for the statement of such entitlements that are yet to be recovered, and in Annex V thereto the form for the report on irrecoverable amounts.

(2) Regulation (EU) 2026/2108 of the European Parliament and of the Council ([4]) establishes a Union handling fee to apply in respect of trade with third countries. This fee is to consist of a fixed amount per item for the services to be rendered for handling a request for placing goods under the release for free circulation procedure, where those goods are sold in distance sales.

(3) That Union handling fee is to be qualified as a traditional own resource within the meaning of Article 2(1), point (a), of Council Decision (EU, Euratom) 2020/2053 ([5]). The Union handling fee is not currently included in the categories of customs duties and other duties in the models for statements of accounts and in the form for the report on irrecoverable amounts as set out in Implementing Decision (EU, Euratom) 2018/194. Therefore, a dedicated entry line in those models would help ensure that the Union handling fee is recorded transparently and accurately.

(4) Annexes I, III and V to Implementing Decision (EU, Euratom) 2018/194 should therefore be amended accordingly, to incorporate a separate reporting line for the Union handling fee in the models for statements of accounts and the form for the report of irrecoverable amounts.

([1]) OJ L 168, 7.6.2014, p. 39, ELI: http://data.europa.eu/eli/reg/2014/609/oj.

([2]) Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1, ELI: http://data.europa.eu/eli/dec/2020/2053/oj).

([3]) Commission Implementing Decision (EU, Euratom) 2018/194 of 8 February 2018 establishing models for statements of accounts for entitlements to own resources and a form for reports on irrecoverable amounts corresponding to the entitlements to own resources pursuant to Council Regulation (EU, Euratom) No 609/2014 (OJ L 36, 9.2.2018, p. 20, ELI: http://data.europa.eu/eli/dec_impl/2018/194/oj).

([4]) Regulation (EU) 2026/2108 of the European Parliament and of the Council of 16 September 2026 establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 (OJ L, 2026/2108, 19.9.2026, ELI: http://data.europa.eu/eli/reg/2026/2108/oj).

([5]) Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1, ELI: http://data.europa.eu/eli/dec/2020/2053/oj).

(5) In the interest of legal certainty, the models for statements of accounts and the form for the report on irrecoverable amounts as amended by this Decision should apply from the date from which the Union handling fee provided for in Regulation (EU) 2026/2108 applies. Pursuant to Article 287(4) of Regulation (EU) 2026/2108, the Union handling fee applies from the tenth day after the entry into force of the delegated act adopted pursuant to Article 20(10) of that Regulation. This Decision should therefore apply from the same date,

HAS ADOPTED THIS DECISION:

Article 1

1. Annexes I and III to Implementing Decision (EU, Euratom) 2018/194 are replaced by the texts in the Annex I to this Decision.

2. Annex V to Implementing Decision (EU, Euratom) 2018/194 is amended in accordance with Annex II to this Decision.

Article 2

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

This Decision shall apply from the date of application of the Union handling fee as referred to in Article 287(4) of Regulation (EU) 2026/2108.

Done at Brussels, 16 October 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

'ANNEX I

"A" ACCOUNT OF OWN RESOURCES OF THE EUROPEAN UNION

Statement of established entitlements ([1])

Member State:

Month/year:

(national currency)

NATURE OF RESOURCE		Member State's reference (optional)	Amounts established during month ([1])	Amounts recovered from separate account ([2])	Corrections to earlier establishments ([3])		Gross amounts	Net amounts
					+	-		
			(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) - (4)	(6)
1210	Customs duties (excluding countervailing and anti-dumping)							
1230	Countervailing and anti-dumping duties on products							
1240	Countervailing and anti-dumping duties on services							
1291	Union handling fee							
12	**CUSTOMS DUTIES AND OTHER AMOUNTS**							
1100	Sugar levies							
11	**SUGAR LEVIES**							
	TOTAL 12 + 11							

([1]) Including entitlements as a result of inspections and detected cases of fraud and irregularities.

(national currency)

NATURE OF RESOURCE		Member State's reference (optional)	Amounts established during month (1)	Amounts recovered from separate account (2)	Corrections to earlier establishments (3)		Gross amounts	Net amounts
					+	-		
			(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) - (4)	(6)
					— 25 % collection costs (4) — 20 % collection costs (5) — 25 % collection costs (6) — 10 % collection costs (7)			
					Total to be paid to the EU			

(1) Including accounting corrections.
(2) Including amounts declared or deemed irrecoverable for reasons attributable to the Member States.
(3) Corrections to initial establishments, in particular cases of post-clearance recovery and repayment. For sugar, corrections relating to earlier years must mention the corresponding marketing year.
(4) The 25 % deduction rate is to be applied to amounts which, in accordance with applicable Union rules, were to be made available after 28 February 2021.
(5) The 20 % deduction rate is to be applied to amounts which, in accordance with applicable Union rules, were to be made available between 1 March 2014 and 28 February 2021.
(6) The 25 % deduction rate is to be applied to amounts which, in accordance with applicable Union rules, were to be made available between 1 March 2001 and 28 February 2014.
(7) The 10 % deduction rate is to be applied to amounts which, in accordance with applicable Union rules, were to be made available before 28 February 2001.'

ELI: http://data.europa.eu/eli/dec_impl/2026/2306/oj

ELI: http://data.europa.eu/eli/dec_impl/2026/2306/oj

'ANNEX III

OWN RESOURCES OF THE EUROPEAN UNION – SEPARATE ACCOUNT ([2])

Statement of established entitlements not included in "A" account

Member State:

Quarter/year:

(national currency)

NATURE OF RESOURCE		Outstanding from previous quarter	Established entitlements for current quarter	Corrections of establishments (Article 8) ([1])	Irrecoverable amounts which cannot be made available for justified reasons (Article 13(2)) ([2])	Total (1 + 2 ± 3 – 4)	Amounts recovered for the EU budget during quarter ([3]) ([4])	Outstanding at end of current quarter
		(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) – (6)
1210	Customs duties (excluding countervailing and anti-dumping)							
1230	Countervailing and anti-dumping duties on products							
1240	Countervailing and anti-dumping duties on services							
1291	Union handling fee							
12	**CUSTOMS DUTIES AND OTHER AMOUNTS**							
1100	Sugar levies							

([2]) "B" account kept pursuant to the second subparagraph of Article 6(3) of Regulation (EU, Euratom) No 609/2014, including entitlements established as a result of inspections and detected cases of fraud and irregularities.

(national currency)

NATURE OF RESOURCE		Outstanding from previous quarter	Established entitlements for current quarter	Corrections of establishments (Article 8) (1)	Irrecoverable amounts which cannot be made available for justified reasons (Article 13(2)) (2)	Total (1 + 2 ± 3 – 4)	Amounts recovered for the EU budget during quarter (3) (4)	Outstanding at end of current quarter
		(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) – (6)
11	**SUGAR LEVIES**							
	TOTAL 12 + 11							
						Estimate of amounts established for which recovery is unlikely (5)		

(1) Correction of establishments shall be understood as corrections, including cancellations resulting from a revision of the initial establishment arising from previous quarters. They differ by nature from those entered in column (4).

(2) All the cases are to be set out in Annex IV which is to be returned at the same time as this quarterly statement. The total for this column (4) and the total in column 2 of Annex IV shall be the same.

(3) The total for this column shall be the same as the total given in column (2) of the statement of the "A" account for the three months concerned.

(4) Including all amounts which had not been recovered from debtors for reasons attributable to the Member State. These need to be entered in column 2 of the 'A' account statement (Annex I) and are equally to be shown in column 1 of Annex IV.

(5) Compulsory for the final quarter of each year. If the estimate comes to zero, the word "nil" shall be entered.'

ANNEX II

In Annex V to Implementing Decision (EU, Euratom) 2018/194, Section 4 is replaced by the following:

'4. ***ESTABLISHMENT OF THE ENTITLEMENT (Article 2 of Regulation (EU, Euratom) No 609/2014*** [1]***)***

Office of establishment: …

Date of establishment: …

Accounting reference of establishment (optional): …

Date of entry in the B account (Article 6 of Regulation (EU, Euratom) No 609/2014): …

Accounting reference of the B account (optional): …

Entry in the accounts or notification of the customs debt deferred in order not to prejudice a criminal investigation affecting the financial interests of the Union (the second subparagraph of Article 13(2) of Regulation (EU, Euratom) No 609/2014) (yes/no)

Total amount of traditional own resources established:

(Please specify here the entire amount established arising from the same circumstances – irregularities or fraud involving at least one common main debtor and discovered as a result of the same clearance or post-clearance control)

…

Amount of customs and agricultural duties established, not including countervailing and antidumping duties: …

…

Amount of countervailing and antidumping duties established: …

Amount of Union handling fee established: …

Amount of sugar levies established: …

Corresponding established amount of national excise duties and VAT (optional):

…

Amount of correction [2] of traditional own resources (increase or decrease) after the initial establishment:

…

Amount of correction of customs and agricultural duties (increase or decrease) after the initial establishment, not including countervailing and antidumping duties: …

…

Amount of correction of countervailing and antidumping duties (increase or decrease) after the initial establishment: …

…

Amount of correction related to the Union handling fee (increase or decrease) after the initial establishment…

…

Amount of correction related to sugar levies (addition or deduction) after the initial establishment: …

…

Corresponding amount of correction related to national excise duties and VAT (addition or deduction) after the initial establishment (optional): …

Total amount of traditional own resources to be recovered after correction

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[1] Entry in the accounts as referred to in Article 104(1) of Regulation (EU) No 952/2013 and Article 217(1) of Regulation (EEC) No 2913/92.

[2] Corrections of establishments as referred to in Article 8 of Regulation (EU, Euratom) No 609/2014.

Total amount of security/guarantee ([3]): …

(Amount covering Union own resources and if applicable national duties. It can be nil if there is a waiver or if a security is not lodged. In the case of a comprehensive guarantee less than 100 % of the reference amount, the reference amount shall also be indicated)

Part of security to be allocated to Union own resources: …

Type of security (compulsory, optional, not planned): …

Type of compulsory security: …

Additional explanations as regards security

(*Reason why a planned security was not lodged, comments on application of Articles 89(4), subparagraph 3, of Regulation (EU) No 952/2013, …*): …

Security amount made available to the Union: …

Date on which the security amount was made available to the Union: …'

([3]) Security as referred to in Article 6(3), second subparagraph of Regulation (EU, Euratom) No 609/2014.