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COMMISSION IMPLEMENTING REGULATION (EU) 2026/2537

of 17 November 2026

establishing the standard data communication form in accordance with Article 29 of Directive (EU) 2019/1023 of the European Parliament and of the Council

THE EUROPEAN COMMISSION,

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

Having regard to Directive (EU) 2019/1023 of the European Parliament and of the Council of 20 June 2019 on preventive restructuring frameworks, on discharge of debt and disqualifications, and on measures to increase the efficiency of procedures concerning restructuring, insolvency and discharge of debt, and amending Directive (EU) 2017/1132 (Directive on restructuring and insolvency) ([1]), and in particular Article 29(7) thereof,

Whereas:

(1) To collect reliable and comparable data on insolvency and restructuring procedures and discharge of debt procedures a standard communication form should be created. As different Member States have different types of procedures, that form should help ensure that the data collected is comparable and easy to understand so that it can be published in an accessible and user-friendly manner.

(2) The standard communication form should ensure that data is provided in a structured manner, differentiated according to types of insolvency, restructuring and debt discharge procedures while ensuring a sufficient degree of similarity in order to account for different types of such procedures existing in Member States.

(3) The data on insolvency, restructuring and debt discharge procedures should be collected by Member States on the basis of full aggregation or sample-based aggregation and communicated to the Commission electronically.

(4) To achieve the necessary level of comparability of data on the length of insolvency, restructuring and debt discharge procedures, explanations should be provided by Member States as to the moment of the beginning and end of different types of procedures. For the same purpose, types of outcomes of insolvency, restructuring and debt discharge procedures should be defined as well as details specifying elements of costs of procedures, the number of restarts of new businesses and the jobs lost in relation to those procedures.

(5) Since different types of data should be collected and provided in respect of different types of enterprises and natural persons, it is necessary to define those types of enterprises and natural persons.

(6) Member States that choose to communicate data to the Commission on the basis of sample-based aggregation, should also provide data about the size and diversity aspects of the method of sample-based data aggregation.

(7) In some Member States the communication may consider certain acts or procedures that appear as an integral part of insolvency procedures in the meaning of this Regulation, but do not constitute a self-standing procedure or the opening phase of a procedure, as 'sub-procedures'. A debt discharge procedure should not be deemed to be a sub-procedure merely because it is an integral part of the insolvency proceedings under national insolvency law as long as the Member State collects and provides the data of statistical relevance on the discharge procedure.

(8) The measures provided for in this Regulation are in accordance with the opinion of the committee referred to in Article 30 of Directive (EU) 2019/1023,

([1]) OJ L 172, 26.6.2019, p. 18, ELI: http://data.europa.eu/eli/dir/2019/1023/oj.

HAS ADOPTED THIS REGULATION:

Article 1

1. The standard data communication form referred to in Article 29(6) of Directive (EU) 2019/1023 shall be as set out in Annex I to this Regulation.

2. The standard data communication form shall be filled in accordance with the instructions set out in Annex II.

Article 2

For the purposes of this Regulation, the following definitions apply:

(1) 'reference year' means the full calendar year ending on 31 December;

(2) 'reporting year' means the year in which the data referred to in Article 29 of Directive (EU) 2019/1023 are to be communicated to the Commission;

(3) 'full aggregation' means a data collection method under which data for all insolvency procedures, restructuring procedures and discharge of debt procedures from all courts or other authorities competent for insolvency or restructuring procedures in the Member State are collected;

(4) 'sample-based aggregation' means a data collection method under which data for all insolvency procedures, restructuring procedures and discharge of debt procedures from less than all courts or other authorities competent for insolvency or restructuring procedures in the Member State are collected;

(5) 'insolvency restructuring procedure' means a procedure under the law of a Member State involving restructuring:

(a) the principal object of which, from the moment when it is applied for or opened, where such opening is provided for under the law of a Member State, until its termination, can only be the restructuring of the debtor; and

(b) during the whole course of which the debtor is insolvent;

(6) 'insolvency liquidation procedure' means a procedure under the law of a Member State involving insolvency liquidation:

(a) which is instituted with the aim of winding up of the debtor's business and the principal object of which, from the moment when it is applied for or opened, where such opening is provided for under the law of a Member State, until its termination, can only be one of the following:

(i) liquidation of the debtor's assets;

(ii) in case of absence of assets, the termination of the debtor's business activities;

and

(b) during the whole course of which the debtor is insolvent;

(7) 'general insolvency procedure' means a procedure under the law of a Member State other than that referred to in points (5) and (6):

(a) which, from the moment when it is applied for or opened, where such opening is provided for under the law of a Member State, until its termination, can have one or more of the following objects as its principal object:

(i) liquidation of the debtor's assets;

(ii) restructuring of the debtor;

(iii) in case of absence of assets, the termination of the debtor's business activities;

and

(b) during the whole course of which:

(i) its principal object can change anytime without conversion of such procedure under national law into a procedure of a different type referred to in points (5), (6) and (8) to (12); and

(ii) the debtor is insolvent;

(8) ‘pre-insolvency restructuring procedure’ means a procedure under the law of a Member State involving restructuring:

(a) the principal object of which, from the moment when it is applied for or opened, where such opening is provided for under the law of a Member State, until its termination, can only be restructuring of the debtor; and

(b) during the whole course of which the debtor is in the likelihood of insolvency;

(9) ‘general restructuring procedure’ means a procedure under the law of a Member State involving restructuring:

(a) the principal object of which, from the moment when it is applied for or opened, where such opening is provided for under the law of a Member State, until its termination, can only be the restructuring of the debtor; and

(b) during the course of which one of the following applies:

(i) the debtor can be in the likelihood of insolvency or insolvent or in another situation of financial difficulty;

(ii) it is not verified by the court or other competent authority whether the debtor is insolvent or in the likelihood of insolvency or in another situation of financial difficulty;

(10) ‘other insolvency procedure’ means a procedure under the law of a Member State other than that referred to under points (5) to (9) and (11):

(a) which, from the moment when it is applied for or opened, where such opening is provided for under the law of a Member State, until its termination can have one or more of the following objects as its principal object:

(i) liquidation of the debtor’s assets which is instituted with the aim of winding up of the debtor’s business;

(ii) restructuring of the debtor;

(iii) in case of absence of assets, the termination of the debtor’s business activities;

and

(b) during the course of which its principal object can change anytime without conversion of such procedure under national law into a procedure of a different type referred to in points (5) to (9) and (11) to (12), and one of the following applies:

(i) the debtor can be in the likelihood of insolvency or insolvent or in other situation of financial difficulty;

(ii) it is not verified by the court or other competent authority whether the debtor is insolvent or in the likelihood of insolvency or in other situation of financial difficulty;

(11) ‘related insolvency or restructuring procedure’ means a procedure under the law of a Member State other than that referred to in points (5) to (10):

(a) which, from the moment when it is applied for or opened, where such opening is provided for under the law of a Member State, until its termination, can have as its principal object one or more of the following insolvency or restructuring related issues:

(i) preliminary acts performed for the purpose of establishing the fulfilment of conditions for a start of the procedure concerned, including the verification of conditions of eligibility of the debtor for any procedure referred to in points (5) to (10) and (12);

(ii) granting a temporary stay of individual enforcement proceedings;

(iii) involuntary dissolution of the legal personality of a legal person directly triggered by insolvency of such a legal person, unless such involuntary dissolution is a result of a declaration of inadmissibility, rejection or withdrawal of an application for insolvency;

and

(b) during the course of which one of the following applies:

(i) the debtor can be in the likelihood of insolvency or insolvent or in another situation of financial difficulty;

(ii) it is not verified by the court or other competent authority whether the debtor is insolvent or in the likelihood of insolvency or in a situation of financial difficulty;

(12) 'debt discharge procedure' means a procedure under the law of a Member State which has as its principal object the discharge or cancellation of debts of an insolvent debtor which is a natural person;

(13) 'self-standing procedure' means a procedure defined in points (5) to (12) in respect of which a Member State can separately collect data in accordance with Article 29(6) of Directive (EU) 2019/1023;

(14) 'sub-procedure' means a procedure which as an integral part from the data collection point of view of any of the procedures defined in points (5) to (11) does not constitute a self-standing procedure or the opening phase of a procedure and which may include:

(a) a debt discharge procedure;

(b) any of the acts referred to in point 11(a).

Article 3

1. The data shall be collected by one of the following methods:

(a) full aggregation;

(b) sample-based aggregation.

2. The data collected shall be provided to the Commission via an electronic application developed by the Commission. The Commission shall make available to Member States the access to that application.

3. Member States shall communicate the data in one of the official languages of the Union.

4. Insolvency procedures of Member States listed in Annex A to Regulation (EU) 2015/848 of the European Parliament and of the Council [2] shall be communicated among the procedures falling under the relevant types of procedures defined in Article 2, points (5) to (12), of this Regulation. Member States need not distinguish between public and non-public procedures.

5. In relation to procedures defined in Article 2, points (8) to (11), Member States shall indicate which of those procedures contain an element or elements which implement Title II of Directive (EU) 2019/1023.

Article 4

1. For the purposes of Article 29(1), point (b), of Directive (EU) 2019/1023, Member States shall indicate an overall period of time expressed in days for which the insolvency procedures, restructuring procedures or discharge of debt procedures have lasted in the Member State.

2. When communicating the average length of procedures Member States shall provide:

(a) information on the average length of procedures until the moment of their closure;

(b) explanations as to:

(i) the start of the procedure consisting of an explanation when:

(1) the moment of submission of the application occurs;

(2) the moment of opening of the procedure, where such opening is provided for under national law, occurs;

(ii) inclusion of any sub-procedure within the self-standing procedure with the indication of average length of such sub-procedure and average length of the remaining part of the self-standing procedure and whether the average length of any sub-procedure was counted as an estimated fraction or estimated percentage of the average time of the self-standing procedure of which the respective sub-procedure is an integral part accompanied by a justification of the amount of such fraction or percentage;

(iii) closure of the procedure consisting of explanations as to when the moment of the end of the procedure occurs.

[2] Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings (OJ L 141, 5.6.2015, p. 19, ELI: http://data.europa.eu/eli/reg/2015/848/oj).

Article 5

1. For the purposes of Article 29(1), point (c), of Directive (EU) 2019/1023, the types of outcomes shall include with respect to:

(a) insolvency liquidation procedures, general insolvency procedures, other insolvency procedures and related insolvency or restructuring procedures, one or more of the following outcomes:

(i) sale of assets, including sale of the debtor's business or part thereof as a going concern, such as a sale of such business or part thereof as a productive unit or operating economic entity;

(ii) discontinuation of the procedure, in particular due to a lack of assets to cover the costs of such procedure, without resolution of the legal relationships concerning an asset-less estate;

(iii) closure of the procedure after resolution of the legal relationships concerning an asset-less estate;

(iv) where relevant, discharge of debt of natural persons, where the debt discharge procedure is a sub-procedure of a self-standing procedure referred in this point, with the indication of the outcome referred to in point (c), if available;

(v) any of the outcomes referred to in point (b)(i), (ii) and (iii);

(vi) any other type of outcome under national law;

(b) insolvency restructuring procedures, pre-insolvency restructuring procedures, general restructuring procedures, one or more of the following outcomes:

(i) a plan being confirmed by a court;

(ii) a plan not being confirmed by a court while the restructuring procedure is converted into an insolvency procedure referred to in Article 2 of this Regulation or closed;

(iii) a plan not being confirmed by a court while another type of continuation than the one referred to in point (ii) takes place, including but not limited to any type of outcome referred to in point (a);

(iv) where relevant, one or more outcomes referred to in point (c), if the debt discharge procedure is a sub-procedure of a self-standing procedure referred to in point (b);

(v) another type of outcome under national law, which may include but is not limited to outcomes referred to in point (a);

(c) debt discharge procedure, including where the debt discharge procedure is a sub-procedure of a self-standing procedure referred to in points (a) and (b), one or more of the following outcomes:

(i) the discharge period elapsed without being extended or the discharge of debt was confirmed after the lapse of the discharge period;

(ii) the discharge period was extended;

(iii) the discharge of debt was revoked;

(iv) the discharge of debt was denied;

(v) confirmation of the repayment plan;

(vi) absence of confirmation of the repayment plan;

(vii) another type of outcome under national law, which may include but is not limited to one or more outcomes referred to in points (a) or (b), in particular if the debt discharge procedure was as a sub-procedure a part of a self-standing procedure referred to under any of those points;

(d) restructurings which were performed outside of court or other authority competent for insolvency or restructuring procedures, the outcome is the act of registration with those courts or other authorities competent for insolvency without triggering before them any of the procedures defined in Article 2, points (5), (7), (8), (9), (10) or (11);

(e) appeals against the outcome of procedures defined in Article 2, points (5) to (12), where Member States report on these, one of the following outcomes:

(i) lodgement of the appeal;

(ii) declaration of inadmissibility or rejection of the appeal or its withdrawal before the appeal proceedings were opened;

(iii) upholding of the appeal by the relevant court or authority.

2. Member States, when communicating data on outcomes, may in addition break down the number of individual types of outcomes in relation to types of procedures which exist under their law which are more specific than procedural types defined in Article 2, points (5) to (12), if they decide also to provide data on these more specific types of procedures which exist under their law.

Article 6

1. For the purposes of Article 29(3), point (a), of Directive (EU) 2019/1023, if Member States collect and aggregate data referred to in that point, they shall indicate the average cost of each type of procedure related to the respective insolvency or restructuring procedure or debt discharge procedure defined in Article 2, points (5) to (12), expressed as an absolute number or in percentage, counted on the basis of the full aggregation method or sample-based aggregation method as a ratio:

(a) of the costs of the procedure laid down in the decision or other document by which the outcome of the respective procedure is made or a related separate decision or other document where such costs are indicated;

(b) to the overall value of the debtor's estate determined at the beginning of the procedure or throughout its course.

The amount from which the average cost of the procedure is counted shall always include the cost of intervention of the insolvency practitioner, and, if laid down in one of the decisions or other documents referred to in the first subparagraph, point (a), it may also involve court fees, government levies or other related costs.

2. For the purposes of Article 29(3), point (b), of Directive (EU) 2019/1023, if Member States collect and aggregate data referred to in that point, they shall indicate an overall amount of disbursement to creditors made in the respective insolvency or restructuring procedure or debt discharge procedure defined in Article 2, points (5) to (12), expressed in percentage, counted on the basis of the full aggregation method or sample-based aggregation method as a ratio:

(a) of the actual value of disbursed creditors' claims laid down in the decision or other document by which the outcome of the respective procedure is made final in the first instance;

(b) to the value of the same claims filed into the respective procedure by any type of creditor referred to in Article 29(3), point (b), of Directive (EU) 2019/1023 in respect of such type of a creditor.

The average recovery rate indicated may be given in respect of different types of creditors such as secured creditors, unsecured creditors, and where applicable, other types of creditors.

3. For the purposes of Article 29(3), point (c), of Directive (EU) 2019/1023, if Member States collect and aggregate data referred to in that point, they shall indicate the number of entrepreneurs who within 12 months after the closure of a procedure under Article 1(1), point (b), of Directive (EU) 2019/1023 started a new business.

4. For the purposes of Article 29(3), point (d), of Directive (EU) 2019/1023, if Member States collect and aggregate data referred to in that point, they shall indicate the total amount of jobs lost in the reporting Member State within the reference year counted on the basis of the full aggregation method or sample-based aggregation method as the number of all jobs lost in the Member State in all enterprises which entered into any procedure within each type of procedure defined in Article 2, points (5) to (11) of this Regulation.

5. The number of jobs lost linked to the respective restructuring or insolvency procedure defined in Article 2, points (5) to (12), can be counted as the difference between the number of jobs within the enterprise at the moment when such respective insolvency or restructuring procedure was applied for or opened, where such opening is provided for under national law, and the number of jobs maintained at the moment of closure of such insolvency or restructuring procedure.

Article 7

1. For the purposes of Article 29(4), point (a), of Directive (EU) 2019/1023 the following categories shall be used for the size of the debtors that are not natural persons:

(a) enterprises with less than 10 employees;

(b) enterprises with between 10 and 249 employees;

(c) enterprises with 250 employees or more;

(d) unknown number of employees, if relevant.

The number of employees shall be expressed in annual work units in Member States which apply Article 5 of Commission Recommendation 2003/361/EC ([3]) in the context of insolvency statistics. Member States that do not apply Article 5 of that Recommendation may express the number of employees in headcount. Member States shall inform the Commission about the methodology they used to calculate the number of employees.

2. The size of debtors shall be indicated under one of the categories listed in the first paragraph:

(a) either as to the date of the end of the last accounting period covered by the last published annual financial statement of the enterprise provided that the information on the number of employees is contained therein;

(b) alternatively on the basis of other documents communicated to the court or other authority competent for the insolvency or restructuring proceedings before or at the start of the relevant procedure.

3. In respect of procedures leading to a discharge of debt, including in the form of sub-procedures, Member States shall indicate which of the following types of natural persons those procedures concern:

(a) entrepreneurs and other natural persons than entrepreneurs;

(b) entrepreneurs only;

(c) other natural persons than entrepreneurs only.

Article 8

1. In the case of sample-based aggregation data collection, the minimum sample requirement in terms of size referred to in Article 29(5) of Directive (EU) 2019/1023 shall consist of at least 5 % of the total number of each type of the procedures defined in Article 2, points (5) to (12), of this Regulation, which existed in the Member States in the reference year and which:

(a) were applied for or opened, where such opening is provided for under national law, and which were pending;

(b) were closed; or

(c) were declared inadmissible, rejected or withdrawn before being opened.

2. Minimum sample requirements in terms of diversity referred to in Article 29(5) of Directive (EU) 2019/1023 shall consist of at least 5 % of the total number of courts and other authorities competent for the administration of each type of the procedures referred to in paragraph 1 of this Article.

([3]) Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj).

Article 9

The first reference year shall be the year 2027.

Member States need not communicate procedures that were initiated before 17 July 2022.

Article 10

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

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

Done at Brussels, 17 November 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

STANDARD DATA COMMUNICATION FORM

NOTE: — points or lines marked with '*' are optional

— points marked with '**' shall only be filled in by Member States that collect and aggregate the data through a sample technique

Reference year:

1. **Information on types of insolvency procedures, restructuring procedures and discharge of debt procedures to be reported** ([1])

(a) Title of procedure in national law:

Type of procedure as defined in Article 2, points (5) to (12), of Implementing Regulation (EU) 2026/2537 (hereafter the Regulation):

Does the national insolvency procedure include a sub-procedure in the meaning of Article 2(14) of the Regulation: YES/NO

[if yes:] the sub-procedure constitutes

(i) a debt-discharge procedure

(ii) any of the acts referred to in Article 2, point (11)(a) of the Regulation.

If the type is a 'related insolvency or restructuring procedure' as defined in Article 2, point (11) of the Regulation, indicate the object(s):

If the type is one of those referred to in Article 2, points (8), (9), (10) or (11) of the Regulation, does the procedure contain an element or elements which implement Title II of Directive (EU) 2019/1023? YES/NO

If the type is a 'debt discharge procedure' as defined in Article 2, point (12) of the Regulation, indicate whether the procedure concerns:

(i) entrepreneurs and other natural persons than entrepreneurs;

(ii) entrepreneurs only;

(iii) other natural persons than entrepreneurs only.

(b) Title of procedure in national law:

Type of procedure as defined in Article 2, points (5) to (12) of the Regulation:

Does the national insolvency procedure include a sub-procedure as defined in Article 2, point (14) the Regulation: YES/NO

[if yes:] the sub-procedure constitutes

(i) a debt-discharge procedure:

(ii) any of the acts referred to in Article 2, point (11)(a) of the Regulation:

If the type is a 'related insolvency or restructuring procedure' in accordance with Article 2(11) the Regulation, indicate the object(s):

If the type is one of those referred to in Article 2, points (8), (9), (10) or (11) of the Regulation, does the procedure contain element or elements which implement Title II of Directive (EU) 2019/1023? YES/NO

If the type is a 'debt discharge procedure' as defined in Article 2, point (12) of the Regulation, the procedure concerns:

(i) entrepreneurs and other natural persons than entrepreneurs;

(ii) entrepreneurs only;

(iii) other natural persons than entrepreneurs only.

[(c) … etc.]

([1]) See point 1 of Annex II.

2. **Number of procedures in the reference year** ([2])

2.1. Total number of ALL procedures which:

(i) have been applied for (or opened):

(ii) are pending:

(iii) are closed:

(iv) have not been opened ([3]):

2.2. from which

(a) '***insolvency restructuring procedure***' (Article 2, point (5) of the Regulation) are:

(i) applied for (or opened):

(i.i.) in case of legal person debtors:
broken down by size:

(i. ii.) in case of natural person debtors:
broken down by category*:

(ii) pending:

(ii.i.) in case of legal person debtors:
broken down by size:

(ii. ii.) in case of natural person debtors:
broken down by category*:

(iii) closed:

(iii.i.) in case of legal person debtors:
broken down by size:

(iii. ii.) in case of natural person debtors:
broken down by category*:

(iv) not-opened ([4]):

(iv.i.) in case of legal person debtors:
broken down by size:

(iv. ii.) in case of natural person debtors:
broken down by category*:

(b) '***insolvency liquidation procedure***' (Article 2, point (6) of the Regulation) are:

(i) applied for (or opened):

(i.i.) in case of legal person debtors:
broken down by size:

(i. ii.) in case of natural person debtors:
broken down by category*:

(ii) pending:

(ii.i.) in case of legal person debtors:
broken down by size:

(ii. ii.) in case of natural person debtors:
broken down by category*:

([2]) See point 2 of Annex II.
([3]) See point 2.1.5 of Annex II.
([4]) See point 2.1.5 of Annex II.

(iii) closed:

(iii.i.) in case of legal person debtors:
broken down by size:

(iii. ii.) in case of natural person debtors:
broken down by category*:

(iv) not-opened ([5]):

(iv.i.) in case of legal person debtors:
broken down by size:

(iv. ii.) in case of natural person debtors:
broken down by category*:

(c) '***general insolvency procedure***' (Article 2, point (7) of the Regulation) are:

(i) applied for (or opened):

(i.i.) in case of legal person debtors:
broken down by size:

(i. ii.) in case of natural person debtors:
broken down by category*:

(ii) pending:

(ii.i.) in case of legal person debtors:
broken down by size:

(ii. ii.) in case of natural person debtors:
broken down by category*:

(iii) closed:

(iii.i.) in case of legal person debtors:
broken down by size:

(iii. ii.) in case of natural person debtors:
broken down by category*:

(iv) not-opened ([6]):

(iv.i.) in case of legal person debtors:
broken down by size:

(iv. ii.) in case of natural person debtors:
broken down by category*:

(d) '***pre-insolvency restructuring procedure***' (Article 2, point (8) of the Regulation) are:

(i) applied for (or opened):

(i.i.) in case of legal person debtors:
broken down by size:

(i. ii.) in case of natural person debtors:
broken down by category*:

(ii) pending:

(ii.i.) in case of legal person debtors:
broken down by size:

(ii. ii.) in case of natural person debtors:
broken down by category*:

([5]) See point 2.1.5 of Annex II.
([6]) See point 2.1.5 of Annex II.

(iii) closed:

(iii.i.) in case of legal person debtors:
broken down by size:

(iii. ii.) in case of natural person debtors:
broken down by category*:

(iv) not-opened ([7]):

(iv.i.) in case of legal person debtors:
broken down by size:

(iv. ii.) in case of natural person debtors:
broken down by category*:

(e) '***general restructuring procedure***' (Article 2, point (9) of the Regulation) are:

(i) applied for (or opened):

(i.i.) in case of legal person debtors:
broken down by size:

(i. ii.) in case of natural person debtors:
broken down by category*:

(ii) pending:

(ii.i.) in case of legal person debtors:
broken down by size:

(ii. ii.) in case of natural person debtors:
broken down by category*:

(iii) closed:

(iii.i.) in case of legal person debtors:
broken down by size:

(iii. ii.) in case of natural person debtors:
broken down by category*:

(iv) not-opened ([8]):

(iv.i.) in case of legal person debtors:
broken down by size:

(iv. ii.) in case of natural person debtors:
broken down by category*:

(f) '***other insolvency procedure***' (Article 2, point (10) of the Regulation) are:

(i) applied for (or opened):

(i.i.) in case of legal person debtors:
broken down by size:

(i. ii.) in case of natural person debtors:
broken down by category*:

(ii) pending:

(ii.i.) in case of legal person debtors:
broken down by size:

(ii. ii.) in case of natural person debtors:
broken down by category*:

([7]) See point 2.1.5 of Annex II.
([8]) See point 2.1.5 of Annex II.

(iii) closed:

(iii.i.) in case of legal person debtors: broken down by size:

(iii. ii.) in case of natural person debtors: broken down by category*:

(iv) not-opened ([9]):

(iv.i.) in case of legal person debtors: broken down by size:

(iv. ii.) in case of natural person debtors: broken down by category*:

(g) '***related insolvency or restructuring procedure***' (Article 2, point (11) of the Regulation) are:

(i) applied for (or opened):

(i.i.) in case of legal person debtors: broken down by size:

(i. ii.) in case of natural person debtors: broken down by category*:

(ii) pending:

(ii.i.) in case of legal person debtors: broken down by size:

(ii. ii.) in case of natural person debtors: broken down by category*:

(iii) closed:

(iii.i.) in case of legal person debtors: broken down by size:

(iii. ii.) in case of natural person debtors: broken down by category*:

(iv) not-opened ([10]):

(iv.i.) in case of legal person debtors: broken down by size:

(iv. ii.) in case of natural person debtors: broken down by category*:

(h) '***debt discharge procedure***' (Article 2, point (12) of the Regulation) are:

(i) applied for (or opened):

(i. i.) natural person debtors broken down by category*:

(ii) pending:

(ii. i.) natural person debtors broken down by category*:

(iii) closed:

(iii. i.) natural person debtors broken down by category*:

(iv) not-opened ([11]):

(iv. i.) natural person debtors broken down by category*:

([9]) See point 2.1.5 of Annex II.
([10]) See point 2.1.5 of Annex II.
([11]) See point 2.1.5 of Annex II.

2.3* Number of sub-procedures, if relevant, broken down by types of procedures

(a) '***insolvency restructuring procedure***' (Article 2, point (5) of the Regulation):

(b) '***insolvency liquidation procedure'*** (Article 2, point (6) of the Regulation):

(c) '***general insolvency procedure'*** (Article 2, point (7) of the Regulation):

(d) '***pre-insolvency restructuring procedure***' (Article 2, point (8) of the Regulation):

(e) '***general restructuring procedure***' (Article 2, point (9) of the Regulation):

(f) '***other insolvency procedure***' (Article 2, point (10) of the Regulation):

(g) '***related insolvency or restructuring procedure***' (Article 2, point (11) of the Regulation):

3. **Average length of the procedures (overall period of time expressed in days as indicated in Article 4 of the Regulation)** ([12])

3.1. Average length of all procedures in the reference year:

3.2. From which the average length of

(a) '***insolvency restructuring procedures***' (Article 2, point (5) of the Regulation) is:

(i) in case of legal person debtors:
broken down by size:

(ii) in case of natural person debtors:
broken down by category*:

(b) '***insolvency liquidation procedures***' (Article 2, point (6) of the Regulation) is:

(i) in case of legal person debtors:
broken down by size:

(ii) in case of natural person debtors:
broken down by category*:

(c) '***general insolvency procedures***' (Article 2, point (7) of the Regulation) is:

(i) in case of legal person debtors:
broken down by size:

(ii) in case of natural person debtors:
broken down by category*:

(d) '***pre-insolvency restructuring procedures***' (Article 2, point (8) of the Regulation) is:

(i) in case of legal person debtors:
broken down by size:

(ii) in case of natural person debtors:
broken down by category*:

(e) '***general restructuring procedures***' (Article 2, point (9) of the Regulation) is:

(i) in case of legal person debtors:
broken down by size:

(ii) in case of natural person debtors:
broken down by category*:

(f) '***other insolvency procedures***' (Article 2, point (10) of the Regulation) is:

(i) in case of legal person debtors:
broken down by size:

(ii) in case of natural person debtors:
broken down by category*:

([12]) See point 3 of Annex II.

(g) '***related insolvency or restructuring procedures***' (Article 2, point (11) of the Regulation) is:

(i) in case of legal person debtors:
broken down by size:

(ii) in case of natural person debtors:
broken down by category*:

(h) '***debt discharge procedures***' (Article 2, point (12) of the Regulation) is:

(i) natural person debtors broken down by category*:

4. **The number of procedures, broken down by types of outcome** ([13])

4.1. In the reference year, with regard to

(a) '***insolvency restructuring procedure***' (Article 2, point (5) of the Regulation):

(i) in which a plan is confirmed:

(ii) in which the plan is not confirmed and the procedure is converted into another insolvency procedure:

(iii) in which the plan is not confirmed and other type of continuation than (ii):

(iv) in which there was a discharge of debts:

(v) any other type of outcome:

(b) '***insolvency liquidation procedure***' (Article 2, point (6) of the Regulation):

(i) in which a sale of assets occurred:

(ii) in which the procedure was discontinued:

(iii) in which the procedure was closed:

(iv) in which there was a discharge of debts:

(v) in which there was an outcome involving a plan:

(vi) any other type of outcome:

(c) '***general insolvency procedure***' (Article 2, point (7) of the Regulation):

(i) in which a sale of assets occurred:

(ii) in which the procedure was discontinued:

(iii) in which the procedure was closed:

(iv) in which there was a discharge of debts:

(v) in which there was an outcome involving a plan:

(vi) any other type of outcome:

(d) '***pre-insolvency restructuring procedure***' (Article 2, point (8) of the Regulation):

(i) in which a plan is confirmed:

(ii) in which the plan is not confirmed and the procedure is converted into another insolvency procedure:

(iii) in which the plan is not confirmed and there is another type of continuation than (ii):

(iv) in which there was a discharge of debts:

(v) any other type of outcome:

([13]) See point 4 of Annex II.

(e) '***general restructuring procedure***' (Article 2, point (9) of the Regulation):

(i) in which a plan is confirmed:

(ii) in which the plan is not confirmed and the procedure is converted into another insolvency procedure:

(iii) in which the plan is not confirmed and there is another other type of continuation than (ii):

(iv) in which there was a discharge of debts:

(v) any other type of outcome:

(f) '***other insolvency procedure***' (Article 2, point (10) of the Regulation):

(i) in which a sale of assets occurred:

(ii) in which the procedure was discontinued:

(iii) in which the procedure was closed:

(iv) in which there was a discharge of debts:

(v) in which there was an outcome involving a plan:

(vi) any other type of outcome:

(g) '***related insolvency or restructuring procedure***' (Article 2, point (11) of the Regulation):

(i) in which a sale of assets occurred:

(ii) in which the procedure was discontinued:

(iii) in which the procedure was closed:

(iv) in which there was a discharge of debts:

(v) in which there was an outcome involving a plan:

(vi) any other type of outcome:

(h) '***debt discharge procedure***' (in accordance with Article 2, point (12) or as a sub-procedure of a self-standing procedure referred to Article 2, point (14)(a) of the Regulation):

(i) in which the discharge period elapsed and resulted in a discharge:

(ii) in which the discharge period was extended:

(iii) in which the discharge of debt was revoked:

(iv) in which the discharge of debt was denied:

(v) in which the repayment plan was confirmed:

(vi) in which there is an absence of confirmation of a repayment plan:

(vii) any other type of outcome:

4.2. Acts performed outside of court or other authority competent for insolvency or restructuring procedures (in the meaning of Article 5(1), point (d) of the Regulation), if such acts are registered under national law:

4.3* Appeals against the outcome of procedures (in the meaning of Article 5(1), point (e) of the Regulation)

(i) appeals lodged:

(ii) appeals declared inadmissible, rejected or withdrawn:

(iii) appeals held up by court or authority:

5.* **Average cost of the procedure in the reference year** ([14])

5.1* Average cost of the procedure for all procedures

(i) amount in currency:

(ii) in percentage, as a ratio to the overall value of the debtor's estate:

5.2* Average cost of the procedure broken down by types of procedure:

(a) '***insolvency restructuring procedure***' (Article 2, point (5) of the Regulation)

(i) in case of legal person debtors broken down by size:

(i.i) amount in currency:

(i.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(ii) in case of natural person debtors broken down by category:

(ii.i) amount in currency:

(ii.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(b) '***insolvency liquidation procedure'*** (Article 2, point (6) of the Regulation):

(i) in case of legal person debtors broken down by size:

(i.i) amount in currency:

(i.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(ii) in case of natural person debtors broken down by category:

(ii.i) amount in currency:

(ii.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(c) '***general insolvency procedure'*** (Article 2, point (7) of the Regulation):

(i) in case of legal person debtors broken down by size:

(i.i) amount in currency:

(i.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(ii) in case of natural person debtors broken down by category:

(ii.i) amount in currency:

(ii.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(d) '***pre-insolvency restructuring procedure***' (Article 2, point (8) of the Regulation):

(i) in case of legal person debtors broken down by size:

(i.i) amount in currency:

(i.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(ii) in case of natural person debtors broken down by category:

(ii.i) amount in currency:

(ii.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(e) '***general restructuring procedure***' (Article 2, point (9) of the Regulation)

(i) in case of legal person debtors broken down by size:

(i.i) amount in currency:

(i.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(ii) in case of natural person debtors broken down by category:

(ii.i) amount in currency:

(ii.ii) in percentage, as a ratio to the overall value of the debtor's estate:

([14]) See point 5 of Annex II.

(f) '***other insolvency procedure***' (Article 2, point (10) of the Regulation)

(i) in case of legal person debtors broken down by size:

(i.i) amount in currency:

(i.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(ii) in case of natural person debtors broken down by category:

(ii.i) amount in currency:

(ii.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(g) '***related insolvency or restructuring procedure***' (Article 2, point (11) of the Regulation)

(i) in case of legal person debtors broken down by size:

(i.i) amount in currency:

(i.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(ii) in case of natural person debtors broken down by category:

(ii.i) amount in currency:

(ii.ii) in percentage, as a ratio to the overall value of the debtor's estate:

(h) '***debt discharge procedure***' (Article 2, point (12) of the Regulation)

(i) natural person debtors broken down by category:

(i.i) amount in currency:

(i.ii) in percentage, as a ratio to the overall value of the debtor's estate:

6.* **Average recovery rate (in percentage) in the procedures in the reference year** ([15])

6.1* Average recovery rate in all procedures

(i) for secured creditors:

(ii) for unsecured creditors:

(iii) for other types of creditors (please indicate):

6.2* Average recovery rate broken down by types of procedure:

(a) '***insolvency restructuring procedure***' (Article 2, point (5) of the Regulation)

(i) for secured creditors:

(i.i) in case of legal person debtors broken down further by size:

(ii) for unsecured creditors:

(ii.i) in case of legal person debtors broken down further by size:

(iii) or other types of creditors (please indicate):

(iii.i) in case of legal person debtors broken down further by size:

(b) '***insolvency liquidation procedure'*** (Article 2, point (6) of the Regulation):

(i) for secured creditors:

(i.i) in case of legal person debtors broken down further by size:

(ii) for unsecured creditors:

(ii.i) in case of legal person debtors broken down further by size:

(iii) for other types of creditors (please indicate):

(iii.i) in case of legal person debtors broken down further by size:

([15]) See point 6 of Annex II.

(c) '***general insolvency procedure'*** (Article 2, point (7) of the Regulation):

(i) for secured creditors:

(i.i) in case of legal person debtors broken down further by size

(ii) for unsecured creditors:

(ii.i) in case of legal person debtors broken down further by size:

(iii) for other types of creditors (please indicate):

(iii.i) in case of legal person debtors broken down further by size:

(d) '***pre-insolvency restructuring procedure***' (Article 2, point (8) of the Regulation):

(i) for secured creditors:

(i.i) in case of legal person debtors broken down further by size:

(ii) for unsecured creditors:

(ii.i) in case of legal person debtors broken down further by size:

(iii) for other types of creditors (please indicate):

(iii.i) in case of legal person debtors broken down further by size:

(e) '***general restructuring procedure***' (Article 2, point (9) of the Regulation)

(i) for secured creditors:

(i.i) in case of legal person debtors broken down further by size:

(ii) for unsecured creditors:

(ii.i) in case of legal person debtors broken down further by size:

(iii) for other types of creditors (please indicate):

(iii.i) in case of legal person debtors broken down further by size:

(f) '***other insolvency procedure***' (Article 2, point (10) of the Regulation)

(i) for secured creditors:

(i.i) in case of legal person debtors broken down further by size:

(ii) for unsecured creditors:

(ii.i) in case of legal person debtors broken down further by size:

(iii) for other types of creditors (please indicate):

(iii.i) in case of legal person debtors broken down further by size:

(g) '***related insolvency or restructuring procedure***' (Article 2, point (11) of the Regulation)

(i) for secured creditors:

(i.i) in case of legal person debtors broken down further by size:

(ii) for unsecured creditors:

(ii.i) in case of legal person debtors broken down further by size:

(iii) for other types of creditors (please indicate):

(iii.i) in case of legal person debtors broken down further by size:

(h) '***debt discharge procedure***' (Article 2, point (12) of the Regulation)

(i) for secured creditors:

(ii) for unsecured creditors:

(iii) for other types of creditors (please indicate):

7. **The number of debtors subject to restructuring and insolvency procedures which within three years had a restructuring plan confirmed under a previous restructuring procedure implementing Title II of Directive (EU) 2019/1023:** ([16])

8.* **The number of entrepreneurs who, after having undergone a procedure leading to a discharge of debt, launch a new business:** ([17])

9.* **The number of job losses linked to restructuring and insolvency procedures** ([18])

9.1* Total number of jobs lost in the reference year:

9.2* Jobs lost broken down by types of procedure:

(a) '***insolvency restructuring procedure***' (Article 2, point (5) of the Regulation)

(i) in case of legal person debtors, broken down by size:

(ii) in case of natural person debtors, broken down by category:

(b) '***insolvency liquidation procedure'*** (Article 2, point (6) of the Regulation):

(i) in case of legal person debtors, broken down by size:

(ii) in case of natural person debtors, broken down by category:

(c) '***general insolvency procedure'*** (Article 2, point (7) of the Regulation):

(i) in case of legal person debtors, broken down by size:

(ii) in case of natural person debtors, broken down by category:

(d) '***pre-insolvency restructuring procedure***' (Article 2, point (8) of the Regulation):

(i) in case of legal person debtors, broken down by size:

(ii) in case of natural person debtors, broken down by category:

(e) '***general restructuring procedure***' (Article 2, point (9) of the Regulation)

(i) in case of legal person debtors, broken down by size:

(ii) in case of natural person debtors, broken down by category:

(f) '***other insolvency procedure***' (Article 2, point (10) of the Regulation)

(i) in case of legal person debtors, broken down by size:

(ii) in case of natural person debtors, broken down by category:

(g) '***related insolvency or restructuring procedure***' (Article 2, point (11) of the Regulation)

(i) in case of legal person debtors, broken down by size:

(ii) in case of natural person debtors, broken down by category:

10. **Information on the methodology applied by the Member State** ([19])

10.1. Is the collection of data based on

(a) full aggregation:

(b) sample-based aggregation (in this case, please, fill in also points 10.2 to 10.4):

([16]) See point 7 of Annex II.
([17]) See point 8 of Annex II.
([18]) See point 9 of Annex II.
([19]) See point 10 of Annex II.

10.2** If your Member State collects data on a sample-based aggregation method, indicate the following:

(a) total number of courts or other authorities competent for insolvency procedures, restructuring procedures and debt discharge procedures:

(b) the number of courts and authorities in respect of which data are collected:

(c) the number of courts and authorities in respect of which data are estimated:

10.3** If your Member State collects data on a sample-based aggregation method, indicate the following:

(a) the denomination of the courts or other authorities used for the sampling:

(b) the denomination of the municipality where they are located:

(c) the geographic area or region for which they are competent regarding procedures defined in Article 2, points (5) to (12) of the Regulation:

(d) the reason why the court or other authority was selected for data collection for the sampling method:

10.4** Other relevant information on the sampling methodology used:

ANNEX II

INSTRUCTIONS FOR MEMBER STATES ON HOW TO FILL IN THE STANDARD DATA COMMUNICATION FORM

INTRODUCTORY REMARKS:

1. The instructions set out in this Annex serve as a guidance on how to fill in the standard data communication form (the 'Form') in Annex I. The numbering of the points in this Annex corresponds to the numbering of the standard data communication form set out in Annex I, which means that the relevant information concerning each point of the Form can be found under the same number and heading of this Annex.

2. Member States shall indicate the reference year for which they collected data.

1. **Information on types of insolvency procedures, restructuring procedures and discharge of debt procedures to be reported**

1. Member States shall indicate the titles of all insolvency and restructuring procedures, as well as discharge of debt procedures, which exist under their law under the relevant procedural types as defined in Article 2, points (5) to (12).

2. When communicating the titles of insolvency or restructuring procedures or debt discharge procedures existing under their law, Member States shall indicate into which procedural type defined in Article 2, points (5) to (12), those procedures under their law, if any, fall. The title of each such insolvency or restructuring procedure shall be indicated only under one procedural type defined in Article 2, points (5) to (12). The procedures shall be assigned to one of the procedural types referred to in Article 2, points (5) to (12) according to their principal object which characterises them, although they may have one or more ancillary objects reflecting one or more other procedural types referred to in Article 2, points (5) to (12). Member States may provide information on more than one of their insolvency or restructuring procedures or debt discharge procedures under each such procedural type.

3. Member States shall indicate in respect of each of the self-standing procedures, which exist under their law and which fall under one of the procedural types defined in Article 2, points (5) to (11), any sub-procedure regarding debt discharge which such self-standing procedures may entail.

4. Member States may indicate in respect of each of the self-standing procedures, which exist under their law and which fall under one of the procedural types defined in Article 2, points (5) to (11), the number of sub-procedures, if any, in respect of individual objects of procedures referred to in Article 2, point (11)(a), within each such self-standing procedure.

5. If a Member State communicates more than one respective insolvency or restructuring procedure or debt discharge procedure which exist under its law under any procedural type defined in Article 2, points (5) to (12), it may in addition provide the number of each such insolvency or restructuring procedure or debt discharge procedure which exist under its law.

6. When indicating the titles in national law of procedures that fall under the type of 'related insolvency or restructuring procedure', as defined in Article 2, point (11), Member States shall indicate which objects referred to in Article 2, point (11)(a), these 'related insolvency or restructuring procedures' concern.

7. In respect of national procedures falling under the types of 'pre-insolvency restructuring procedure' (Article 2, point (8)), 'general restructuring procedure' (Article 2, point (9)), 'other insolvency procedure' (Article 2, point (10)) or 'related insolvency or restructuring procedure' (Article 2, point (11)), Member States shall indicate if those procedures contain element or elements which implement Title II of Directive (EU) 2019/1023.

8. When indicating the titles in national law of procedures that fall under the type of 'debt discharge procedure', as defined in Article 2, point (12), Member States shall indicate if the procedure concerns all natural persons or only entrepreneurs or only natural persons who are not entrepreneurs.

2. **Number of procedures in the reference year**

2.1. **Total number of all procedures**

1. Under the total number of all procedures Member States shall indicate the total number of procedures that are 'self-standing procedures' as defined in Article 2, point (13), and that are in any of the relevant procedural stage listed in points (i) to (iv) of point 2.1 of the Form in the reference year.

2. The total number of the procedures in respect of each procedural stage (in (i) to (iv) of point 2.1 of the Form) shall be equal to the sum of the numbers indicated by the Member State under the corresponding procedural stage of the different types of procedures listed under point 2.2 of the Form.

3. The procedural stage under point (i) of point 2.1 of the Form shall contain the number of procedures that were applied for or opened, where such opening is provided for under national law, in the reference year. In Member States where insolvency law provides for a separate opening of the procedure (separate from the commencement of the procedure), it is up to that Member State's choice which procedural moment (that is the application or the opening) is reported on: each procedure shall only be counted once under point (i) of point 2.1 of the Form.

4. The procedural stage under point (ii) of point 2.1 of the Form shall contain the number of procedures that were still pending during the reference year but were applied for (or opened) before the start of the reference year. Procedures that were closed in the course of the reference year shall be counted separately, under point (iii) of point 2.1 of the Form.

5. Under the procedural stage in point (iv) of point 2.1 of the Form, called 'not opened', Member States shall indicate all restructuring procedures in which, during the reference year, the applications were declared inadmissible, were rejected or were withdrawn before being opened. They may indicate this for other procedures insofar as is available.

2.2. **Number of the procedures broken down by types of procedures defined in Article 2, points (5) to (12)**

1. Member States shall indicate for the reference year:

   (i) the number of the procedures, broken down by types of procedure listed under points (a) to (g) of point 2.2 of the Form (corresponding to the types of procedures defined in Article 2, points (5) to (11)), that were applied for or opened, where such opening is provided for under national law, and Member States shall indicate separately the number of those procedures concerning legal persons and natural persons;

   (ii) the number of the procedures, broken down by types of procedure listed under points (a) to (g) of point 2.2 of the Form (corresponding to the types of procedures defined in Article 2, points (5) to (11)), that are still pending, and Member States shall indicate separately the number of those procedures concerning legal persons and natural persons;

   (iii) the number of the procedures, broken down by the types of procedures listed under points (a) to (g) of point 2.2 of the Form (corresponding to the types of procedures defined in Article 2, points (5) to (11)), that were closed, and Member States shall indicate separately the number of those procedures concerning legal persons and natural persons;

   (iv) the number of applications for the procedures that are reported in line with point 2.1.5 of this Annex, broken down by the types of procedures listed under points (a) to (g) in point 2.2 of the Form (corresponding to the types of procedures defined in Article 2, points (5) to (11)), that were declared inadmissible, rejected or withdrawn before being opened.

2. When separating the numbers according to legal and natural person debtors (as indicated in point (1), in addition to the total number of the legal persons and of the natural persons, Member States shall communicate these numbers broken down further as follows:

   (a) with regard to legal person debtors, according to the categories relating to the size of enterprises referred to in Article 7(1), points (a) to (d);

   (b) with regard to natural person debtors, if such data are collected by Member States, according to the categories referred to in Article 7(3), points (a), (b) and (c).

3. With regard to point (h) of point 2.2 of the Form ('debt discharge procedures' as defined in Article 2, point (12)), Member States shall break down the numbers of procedures only according to the categories relating to natural persons in accordance with Article 7(3), points (a), (b) or (c), provided that such data are collected in national law, as debt discharge procedures are designed to treat the over-indebtedness of natural person debtors.

3. **Average length of the procedures**

1. Under point 3.1 of the Form, Member States shall indicate for the reference year the average length of all insolvency procedures, given in days and counted in accordance with Article 4.

2. Under point 3.2 of the Form, Member States shall break down the data on the average length of the procedures by types of procedures as defined in Article 2, points (5) to (12). Member States shall indicate separately the average length of those procedures concerning legal persons and natural persons, where relevant.

3. Regarding the average length of procedures in respect of:

   (a) legal persons, Member States shall indicate the average length of those procedures in respect of each category of enterprises referred to in Article 7(1), points (a) to (d);

   (b) natural persons, Member States may indicate the average length of those procedures in respect of each category of those persons referred to in Article 7(3), points (a), (b) and (c).

4. The average length of debt discharge procedures (as defined in Article 2, point (12)) shall include next to the period calculated according to Article 4, the period of the procedure referred to in Article 21(2), second subparagraph, of Directive (EU) 2019/1023 in relation to Member States which decided to introduce such a procedure. The average length of debt discharge procedures shall include only the part of the discharge period which takes place before the judicial or administrative authority referred to in Article 21(1), points (a) or (b) of Directive (EU) 2019/1023.

4. **The number of procedures, broken down by types of outcome**

1. With regard to the types of procedures defined in Article 2, points (6), (7), (10) and (11), Member States shall indicate one or more outcomes referred to in Article 5(1), point (a), which the relevant types of procedures had in the reference year. In this context, Member States shall inform the Commission if the data indicated under the type of outcome under point (i) ('sale of assets') covers all procedures where assets have been sold or relates only to certain forms of asset sales (for example, sale of the business or part of it as a going concern).

2. With regard to the types of procedures in Article 2, points (5), (8) and (9), Member States shall indicate the number of each outcome referred to in Article 5(1), point (b), which the relevant types of procedures had in the reference year.

3. With regard to debt discharge procedures defined in Article 2, point (12), Member States shall indicate one or more outcomes referred to in Article 5(1), point (c), which the debt discharge procedures had in the reference year.

4. With regard to Article 5(1), points (a) to (c), Member States may report outcomes in their national insolvency law that cannot be attributed to any specific types in these points, under the line open for any other outcomes (Article 5(1)(a), point (vi); Article 5(1)(b), point (v); Article 5(1)(c), point (vii)).

5. Where data is available, Member States may indicate the number of appeals referred to Article 5(1), point (e), in respect of each of the types of procedures for which data are collected in the Member States referred to in Article 2, points (5) to (12):

   (a) which in the reference year reached the court or other competent authority for insolvency or restructuring procedures or debt discharge procedures as far as lodged appeals or withdrawals of appeals before the appeal proceedings were opened are concerned;

   (b) in respect of which in the reference year the court or other competent authority for insolvency or restructuring procedures or debt discharge procedures issued an act by which it declared the appeal inadmissible or rejected it or upheld it.

5. **Average costs of procedures**

1. The fields under point 5 of the Form are not mandatory; only Member States that collect that data shall report on the costs of procedures.

2. Under point 5.1 of the Form, Member States may indicate for the reference year the average costs of a procedure, if possible both in absolute value in the relevant national currency, and in percentage counted as a ratio to the overall value to the debtor's estate, in line with the instructions of Article 6(1).

3. Under point 5.2 of the Form, Member States may indicate for the reference year the average costs within the meaning of Article 6(1) in respect of each type of procedures defined to in Article 2, points (5) to (12) regarding both legal persons and natural persons as well as separately.

4. Regarding the types of procedures referred to in:

   (a) Article 2, points (5) to (11) concerning legal persons, Member States in which those data are available may indicate the average cost of such procedures in respect of each category of enterprises referred to in Article 7(1), points (a) to (d);

   (b) Article 2, points (5) to (12) concerning natural persons, Member States in which those data are available may indicate the average cost of such procedures in respect of each type of those persons referred to in Article 7(3), points (a), (b) and (c) according to the conditions laid down in that point.

6. **Data on average recovery rates**

1. The fields under this point 6 of the Form are not mandatory; only Member States that collect data in this regard shall report on average recovery rates.

2. Under point 6.1 of the Form, Member States may indicate for the reference year the average recovery rates within the meaning of Article 6(2), expressing the ratio of actual disbursements to creditors to the value of their filed claims, broken down by types of creditors: for secured and unsecured creditors and, where applicable, other types of creditors, separately.

3. Under point 6.2 of the Form, Member States in which those data are available may indicate the average recovery rates within the meaning of Article 6(2) in respect of each type of the procedures defined in Article 2, points (5) to (12), for secured and unsecured creditors and, where applicable, other types of creditors, separately.

7. **Number of debtors subject to restructuring and insolvency procedures which within three years had a restructuring plan confirmed under a previous restructuring procedure implementing Title II of Directive (EU) 2019/1023**

1. Under point 7 of the Form Member States shall indicate the information required in Article 29(2) of Directive (EU) 2019/1023.

2. Member States shall indicate the number of debtors which:

   (a) in the course of the reference year were subject to any type of the procedures defined in Article 2, points (5) to (11); and

   (b) within the three years prior to the submission of the application or the opening of a procedure referred to in point (a), where such opening is provided for under national law, had a restructuring plan confirmed under a previous restructuring procedure implementing Title II of Directive (EU) 2019/1023.

8. **Number of entrepreneurs who, after having undergone a procedure leading to a discharge of debt, launch a new business**

1. The field under this point of the Form is not mandatory; only Member States that collect such data shall report on entrepreneurs launching a new business.

2. Member States may indicate the number of entrepreneurs who launched a new business within the meaning of Article 6(3) after having undergone:

   (a) a debt discharge procedure defined in Article 2, point (12), in the form of a self-standing procedure; or

   (b) a debt discharge procedure as a sub-procedure of a self-standing procedure defined in Article 2, point (14)(a).

3. Member States which collect data on discharge procedures only in respect of all natural persons, including both entrepreneurs and non-entrepreneurs, may provide an estimate on the number of entrepreneurs who, after having undergone a procedure leading to a discharge of debt incurred by such an insolvent entrepreneur, launched a new business.

9. **Data on job losses linked to restructuring and insolvency procedures**

1. The field under this point of the Form is not mandatory; only Member States that collect data in this regard shall report on job losses.

2. Member States may indicate for the given reference year jobs lost within the meaning of Article 6(4) and (5), both in respect of all procedures and broken down by types of procedures defined in Article 2, points (5) to (11), regarding both legal person debtors and natural person debtors.

3. Regarding the procedures referred to in point 2 concerning legal persons, Member States in which those data are available may indicate the jobs lost in respect of each category of enterprises referred to in Article 7(1), points (a) to (d).

10. **Data on sample-based aggregation**

1. Under point 10.1 of the Form, Member State shall indicate on the basis of which method they collected data:

   (a) full aggregation;

   (b) sample-based aggregation.

2. Each Member State which chooses to communicate to the Commission data on the basis of a sample-based aggregation method shall provide the following information in respect of its courts or other authorities competent for insolvency procedures, restructuring procedures and debt discharge procedures:

   (a) total number of such courts or other authorities within the Member State;

   (b) the number of courts and authorities in respect of which data are collected; and

   (c) the number of courts and authorities in respect of which data are estimated.

   Member States shall include in the list of courts or other competent authorities referred to in point (b) of the first subparagraph at least one court or other competent authority which administered within the reference year at least one procedure of the type defined in Article 2, points (5) to (12), which existed in the reference year in the Member State concerned.

3. Member States shall indicate in respect of courts or other competent authorities referred to in point 2(b):

   (a) their denomination;

   (b) the denomination of the municipality where they are located;

   (c) the geographic area or region for which they are competent regarding procedures defined in Article 2, points (5) to (12);

   (d) the reason why they chose to include the courts or other authorities for which data are collected in the sample; and

   (e) whether they are aware of any bias which the choice of courts or other authorities for which data are collected in the sample could entail in relation to the obtained overall total numbers or the overall average values concerning the given Member State.

4. Member States shall explain how they determined the overall total number or the overall average values based on individual sample numbers or values under the sample-based aggregation method.

5. Member States may provide an explanation on:

   (a) the use of any corrective coefficients in respect of numbers or values included in the reported sample in relation to each number or value (or group of numbers or values sharing common characteristics) outside the sample;

   (b) the use of any sampling method which ensures an equivalent or better representativeness of the sample than the method based on the use of corrective coefficients.

   If within the explanation provided by Member States in accordance with point (a) of the first subparagraph corrective coefficients in relation to a group of numbers or values are used, the Member State shall indicate according to which characteristics such group or groups were determined.