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PROPOSAL

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Subject:	Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Council Directive 92/43/EEC as regards the protection status of the wolf (<i>Canis lupus</i>)

Delegations will find attached document COM(2025) 106 final/2.

Encl.: COM(2025) 106 final/2



EUROPEAN
COMMISSION

Brussels, 6.6.2025
COM(2025) 106 final/2

2025/0058 (COD)

CORRIGENDUM:

This document corrects document COM(2025)106 final of 07.03.2025

The interinstitutional reference was not available at the correct place. All languages are concerned.

The text shall read as follows:

Proposal for a

DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

**amending Council Directive 92/43/EEC as regards the protection status of the wolf
(*Canis lupus*)**

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

- **Reasons for and objectives of the proposal**

On 6 December 2024, the Standing Committee of the Convention on the Conservation of European Wildlife and Natural Habitats (the Bern Convention) adopted the European Union's proposal to change the protection status of the wolf (*Canis lupus*) by moving the species from Appendix II (strictly protected fauna species) to Appendix III (protected fauna species).

That decision entered into force three months later, in line with the procedure set out in Article 17 of the Bern Convention. Following its entry into force and in order to transpose this change under the Bern Convention, it is necessary to amend the annexes of Council Directive 92/43/EEC on the conservation of natural habitats and of wild fauna and flora (the Habitats Directive) by moving reference to the species from Annex IV of the Directive to Annex V.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

- **Legal basis**

The legal basis for this proposal is Article 192(1) of the Treaty on the Functioning of the European Union, which sets out how the objectives referred to in Article 191 of the Treaty should be implemented.

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

To transpose the changes under the Bern Convention into EU legislation, it is necessary to amend the Habitats Directive, which is one of the main instruments for implementing the international obligations of the EU under the Convention. This targeted amendment complies with the subsidiarity requirements.

- **Proportionality**

The proposed amendment relates solely to the effects of the decision of the Standing Committee of the Bern Convention to change the protection status of the wolf. Therefore, this proposal is strictly limited to the changes to the Habitats Directive that give effect to that decision at EU level. Specifically, it is a limited, targeted amendment to Annex IV and Annex V, solely concerning the wolf.

- **Choice of the instrument**

As the Habitats Directive transposes the Bern Convention's provisions on the protection status of the wolf into EU law, it is appropriate to incorporate any changes to the protection of that species into the Habitats Directive through an amending Directive, via the ordinary legislative procedure.

3. OTHER ELEMENTS

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

The monitoring and reporting provisions of the Habitats Directive are not affected by this proposal.

- Detailed explanation of the specific provisions of the proposal

Article 12 of the Habitats Directive sets out prohibitions concerning the deliberate capture or killing, deliberate disturbance, and deterioration or destruction of breeding sites or resting places. With this amendment, this strict protection would cease to apply to the wolf.

The wolf would then be subject to the protection set out in Article 14 of the Habitats Directive. Article 14 requires Member States to take measures to ensure that the taking in the wild of specimens of species of wild fauna and flora listed in Annex V as well as their exploitation is compatible with maintaining them at a favourable conservation status.

As with Article 12, Member States may derogate from the requirements of Article 14 provided they satisfy the requirements set out in Article 16 of the Directive.

Proposal for a

DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Council Directive 92/43/EEC as regards the protection status of the wolf (*Canis lupus*)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,
Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee¹,

Having regard to the opinion of the Committee of the Regions²,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) For the reasons set out in Council Decision (EU) 2024/2669³, the Union submitted a proposal to the Standing Committee of the Convention on the Conservation of European Wildlife and Natural Habitats⁴ (the Bern Convention) to lower the protection level of the wolf species under the Bern Convention. At its 44th meeting on 6 December 2024, the Standing Committee approved the proposal of the Union to move the wolf (*Canis lupus*) from Appendix II ('Strictly protected fauna species') to the Bern Convention to Appendix III ('Protected fauna species') to the Convention.
- (2) In line with Article 17(3) of the Bern Convention, the change to the protection status of the wolf entered into force on 7 March 2025, three months after the decision of the Standing Committee.
- (3) Council Directive 92/43/EEC⁵ is a key instrument for the conservation of nature in the Union, particularly in view of the Union's international obligations under the Bern Convention. For the change to the protection status of the wolf to be transposed into the legal framework of the Union, the decision of the Standing Committee should be reflected in Directive 92/43/EEC.

¹ OJ C , , p. .

² OJ C , , p. .

³ Council Decision (EU) 2024/2669 of 26 September 2024 on the submission, on behalf of the European Union, of a proposal for the amendment of Appendices II and III to the Convention on the conservation of European wildlife and natural habitats and on the position to be adopted, on behalf of the Union, at the 44th meeting of the Standing Committee to that Convention (OJ L, 2024/2669, 10.10.2024, ELI: <http://data.europa.eu/eli/dec/2024/2669/oj>).

⁴ Convention on the conservation of European wildlife and natural habitats (OJ L 38, 10.2.1982, p.3, ELI: <http://data.europa.eu/eli/convention/1982/72/oj>).

⁵ Council Directive 92/43/EEC on the conservation of natural habitats and of wild fauna and flora (OJ L 206 22.7.1992, p. 7, ELI: <http://data.europa.eu/eli/dir/1992/43/oj>).

- (4) Transposing the decision of the Standing Committee requires moving reference to the wolf from Annex IV to Directive 92/43/EEC to Annex V to that Directive, which makes the wolf subject to the protection provided for in Article 14 of Directive 92/43/EEC.
- (5) Directive 92/43/EEC aims to contribute to ensuring biodiversity through the conservation of natural habitats and of wild fauna and flora in the European territory of the Member States to which the Treaty applies.
- (6) Directive 92/43/EEC is an instrument in the field of environment, which permits Member States to maintain or introduce more stringent protective measures as long as they are compatible with the Treaties, as provided for in Article 193 of the Treaty on the Functioning of the European Union. Therefore, for the purposes of Directive 92/43/EEC, Member States remain free to maintain a strict level of protection for the wolf.
- (7) Directive 92/43/EEC should therefore be amended accordingly,

HAVE ADOPTED THIS DIRECTIVE:

Article 1

Directive 92/43/EEC is amended as follows:

in Annex IV, the following paragraph is deleted:

‘*Canis lupus* (except the Greek populations north of the 39th parallel; Estonian populations, Spanish populations north of the Duero; Bulgarian, Latvian, Lithuanian, Polish, Slovak populations and Finnish populations within the reindeer management area as defined in paragraph 2 of the Finnish Act No 848/90 of 14 September 1990 on reindeer management)’;

in Annex V, the following paragraph:

‘*Canis lupus* (Spanish populations north of the Duero, Greek populations north of the 39th parallel, Finnish populations within the reindeer management area as defined in paragraph 2 of the Finnish Act No 848/90 of 14 September 1990 on reindeer management, Bulgarian, Latvian, Lithuanian, Estonian, Polish and Slovak populations)’

is replaced with the following:

‘*Canis lupus*’.

Article 2

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by [...] *[OP please insert date = 18 months after date of entry into force of this Directive]*. They shall forthwith communicate to the Commission the text of those provisions.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law that they adopt in the field covered by this Directive.

Article 3

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

Article 4

This Directive is addressed to the Member States.

Done at Brussels,

For the European Parliament
The President

For the Council
The President

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1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

1.1. Title of the proposal/initiative

Proposal for a Directive of the European Parliament and of the Council amending Council Directive 92/43/EEC as regards the protection status of the wolf (*Canis lupus*)

1.2. Policy area(s) concerned

Environment

1.3. Objective(s)

1.3.1. General objective(s)

Under the Habitats Directive (Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora) the wolf (*Canis lupus*) is currently listed as a strictly protected species in most of the EU territory.

On the basis of an in-depth analysis on the status of the wolf in the EU, the Commission proposed in December 2023 to change the protection status of the wolf under the Bern Convention. The proposal was then adopted by the Council in September 2024.

In December 2024, the Standing Committee of the Bern Convention voted in favour of the EU proposal to adapt the protection status of the wolf from ‘strictly protected’ to ‘protected’. The change entered into force on 7 March 2025, in line with the procedure defined in Article 17 of the Bern Convention.

This initiative aims at aligning the protection status of the wolf under the Habitats Directive for all EU Member States to the amended status under the Bern Convention, bringing it to ‘protected’ as opposed to ‘strictly protected’.

1.3.2. Specific objective(s)

Specific objective

Aligning the protection status of the wolf under the Habitats Directive for all EU Member States to the amended status under the Bern Convention, bringing it to ‘protected’ as opposed to ‘strictly protected’.

1.3.3. Expected result(s) and impact

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

Amendment of Annexes IV and V of the Habitats Directive, changing the protection status of the wolf.

1.3.4. Indicators of performance

Specify the indicators for monitoring progress and achievements.

Annex IV and V amended for the wolf (*Canis lupus*).

1.4. The proposal/initiative relates to:

X a new action

☐ a new action following a pilot project / preparatory action⁶

⁶ As referred to in Article 58(2), point (a) or (b) of the Financial Regulation.

- ☐ 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

N/A

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.

N/A

1.5.3. Lessons learned from similar experiences in the past

N/A

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

No budgetary impact

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

No budgetary impact

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

☐ **limited duration**

- ☐ in effect from [DD/MM]YYYY to [DD/MM]YYYY
- ☐ 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 planned⁷

☐ **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

⁷ Details of budget implementation methods and references to the Financial Regulation may be found on the BUDGpedia site: <https://myintracomm.ec.europa.eu/corp/budget/financial-rules/budget-implementation/Pages/implementation-methods.aspx>.

No budgetary impact.

2. MANAGEMENT MEASURES

2.1. Monitoring and reporting rules

Specify frequency and conditions.

N/A

2.2. Management and control system(s)

2.2.1. *Justification of the budget implementation method(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed*

N/A

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

N/A

2.2.3. *Estimation and justification of the cost-effectiveness of the controls (ratio between the control costs and the value of the related funds managed), and assessment of the expected levels of risk of error (at payment & at closure)*

N/A

2.3. Measures to prevent fraud and irregularities

Specify existing or envisaged prevention and protection measures, e.g. from the anti-fraud strategy.

N/A

3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

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

- Existing budget lines

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./Non-diff. ⁸	from EFTA countries ⁹	from candidate countries and potential candidates ¹⁰	From other third countries	other assigned revenue
	N/A	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	N/A	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	N/A	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO

- New budget lines requested

In order of multiannual financial framework headings and budget lines.

Heading of multiannual financial framework	Budget line	Type of expenditure	Contribution			
	Number	Diff./Non-diff.	from EFTA countries	from candidate countries and potential candidates	from other third countries	other assigned revenue
	N/A	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	N/A	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO
	N/A	Diff./Non-diff.	YES/NO	YES/NO	YES/NO	YES/NO

⁸ Diff. = Differentiated appropriations / Non-diff. = Non-differentiated appropriations.

⁹ EFTA: European Free Trade Association.

¹⁰ Candidate countries and, where applicable, potential candidates from the Western Balkans.

3.2. Estimated financial impact of the proposal on appropriations

3.2.1. Summary of estimated impact on operational appropriations

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

3.2.1.1. Appropriations from voted budget

EUR million (to three decimal places)

Heading of multiannual financial framework			Number	N/A			
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 ¹¹							
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

¹¹ Technical and/or administrative assistance and expenditure in support of the implementation of EU programmes and/or actions (former 'BA' lines), indirect research, direct research.

TOTAL 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
Heading of multiannual financial framework		7	'Administrative expenditure' ¹² – N/A				

DG: <.....>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021- 2027
• Human resources		0.000	0.000	0.000	0.000	0.000
• Other administrative expenditure		0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	Appropriations	0.000	0.000	0.000	0.000	0.000

DG: <.....>		Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021- 2027
• Human resources		0.000	0.000	0.000	0.000	0.000
• Other administrative expenditure		0.000	0.000	0.000	0.000	0.000
TOTAL DG <.....>	Appropriations	0.000	0.000	0.000	0.000	0.000

TOTAL appropriations under HEADING 7 of the multiannual financial framework	(Total commitments = Total payments)	0.000	0.000	0.000	0.000	0.000
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EUR million (to three decimal places)

¹² The necessary appropriations should be determined using the annual average cost figures available on the appropriate BUDGpedia webpage.

		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 ¹³	Avera ge cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	No	Cost	Total No	Total cost
SPECIFIC OBJECTIVE No 1 ¹⁴ ...																		
- Output																		
- Output																		
- Output																		
Subtotal for specific objective No 1																		
SPECIFIC OBJECTIVE No 2 ...																		
- Output																		
Subtotal for specific objective No 2																		

¹³ Outputs are products and services to be supplied (e.g. number of student exchanges financed, number of km of roads built, etc.).

¹⁴ As described in Section 1.3.2. 'Specific objective(s)'.

TOTALS																
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3.2.3. Summary of estimated impact on administrative appropriations

- ☒ X 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

3.2.4. Estimated requirements of human resources

- ☒ X 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)¹⁵

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 (in FTEs)					
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

¹⁵ Please specify below the table how many FTEs within the number indicated are already assigned to the management of the action and/or can be redeployed within your DG and what are your net needs.

Other budget lines (specify) - Heading 7	0	0	0	0
Other budget lines (specify) - Outside Heading 7	0	0	0	0
TOTAL	0	0	0	0

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

	To be covered by current staff available in the Commission services	Exceptional additional staff*		
		To be financed under Heading 7 or Research	To be financed from BA line	To be financed from fees
Establishment plan posts	-	N/A	N/A	N/A
External staff (CA, SNEs, INT)	-	N/A	N/A	N/A

Description of tasks to be carried out by:

Officials and temporary staff	Human resources needed for the proposal are covered by existing staff of DG ENV. However, following the co-decision procedure might require substantial effort. The implementation of this amendment proposal will take place as part of the general implementation of Directive 92/43/EEC.
External staff	N/A

3.2.5. Overview of estimated impact on digital technology-related investments

TOTAL Digital and IT appropriations	Year 2024	Year 2025	Year 2026	Year 2027	TOTAL MFF 2021 - 2027
HEADING 7					
IT expenditure (corporate)	0.000	0.000	0.000	0.000	0.000
Subtotal HEADING 7	0.000	0.000	0.000	0.000	0.000
Outside HEADING 7					
Policy IT expenditure on operational programmes	0.000	0.000	0.000	0.000	0.000
Subtotal outside HEADING 7	0.000	0.000	0.000	0.000	0.000
TOTAL	0.000	0.000	0.000	0.000	0.000

3.2.6. Compatibility with the current multiannual financial framework

The proposal/initiative:

- ☐ can be fully financed through redeployment within the relevant heading of the multiannual financial framework (MFF)

- ☐ requires use of the unallocated margin under the relevant heading of the MFF and/or use of the special instruments as defined in the MFF Regulation
- ☐ requires a revision of the MFF

3.2.7. *Third-party contributions*

The proposal/initiative:

- ☐ does not provide for co-financing by third parties
- ☐ provides for the co-financing by third parties estimated below:

Appropriations in EUR million (to three decimal places)

	Year 2024	Year 2025	Year 2026	Year 2027	Total
Specify the co-financing body					
TOTAL appropriations co-financed					

3.3. Estimated impact on revenue

- ☒ The proposal/initiative has no financial impact on revenue.
- ☐ The proposal/initiative has the following financial impact:
 - ☐ on own resources
 - ☐ on other revenue
 - ☐ please indicate, if the revenue is assigned to expenditure lines

EUR million (to three decimal places)

Budget revenue line:	Appropriations available for the current financial year	Impact of the proposal/initiative ¹⁶			
		Year 2024	Year 2025	Year 2026	Year 2027
Article					

4. DIGITAL DIMENSIONS

When completing this Section, it is acceptable to present the information in a table format, where appropriate.

4.1. Requirements of digital relevance

This proposal relates solely to the transposition of the decision of the Standing Committee to the Bern Convention concerning the protection status of the wolf, and therefore carries no relevance to digital delivery of public services.

¹⁶ 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

N/A

4.3. Digital solutions

N/A

4.4. *Interoperability assessment*

N/A

4.5. Measures to support digital implementation

N/A