

Consultation Paper

**Draft Implementing Technical Standards
specifying the format to be used by Financial Intelligence
Units (FIUs) for reporting to the European Public
Prosecutor's Office (the EPPO) under Article 81(1) of
Regulation (EU) 2024/1624.**

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1 Responding to this consultation

The Authority for Anti-Money Laundering and Countering the Financing of Terrorism ('AMLA') invites oral comments on the specific questions summarised in 5.2.

Oral comments are most helpful if they:

- respond to the questions stated;
- indicate the specific point to which a comment relates;
- contain a clear rationale and;
- describe any alternative regulatory choices AMLA should consider.

The public consultation will be conducted through a public hearing on 27 May 2026 at 10:00 CET.

1.1 Data protection

The protection of individuals with regard to the processing of personal data by AMLA is based on Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018. Further information on data protection can be found under the Legal notice section of the AMLA website.

1.2 Who should read this paper?

All interested stakeholders are invited to participate in the public hearing. We particularly welcome comments of other European bodies, FIUs, law enforcement authorities, prosecutorial bodies and judicial authorities.

2 Executive Summary

Article 81(1) of Regulation (EU) 2024/1624 (AMLR) requires FIUs of Member States participating in the enhanced cooperation on the establishment of the EPPO to report to the EPPO without undue delay the results of their analyses and additional relevant information where there are reasonable grounds to suspect that offences within the competence of the EPPO have been committed. AMLA shall, in consultation with the EPPO, develop a draft ITS to specify the format for reporting.

The proposed draft ITS introduces a harmonised Union-wide reporting format to reduce existing divergences and improve national reporting practices. Its Annex provides a sample reporting template that sets out the structure and content for reporting FIU analyses. FIUs will be required to submit the reporting template in a machine-readable format, such as XML, enabling the EPPO to automatically process and integrate the information into its case-management systems.

The ITS adopts a flexible but secure approach to communication channels: FIUs and the EPPO can choose which communication channel to use, provided it is electronic and ensures the confidentiality and integrity of the information transmitted.

Finally, the ITS requires FIUs to indicate the permissible use of reported information to ensure that sensitive data is handled in accordance with possible restrictions under Union law or the FIU's relevant national law.

3 Regulatory Context, Current Practices and Proposed Solutions

3.1 Legal framework

Article 24 of Regulation (EU) 2017/1939 (EPPOR) requires national authorities of the 24 Member States participating in the enhanced cooperation of the EPPO (Denmark, Hungary and Ireland do not participate) to report without undue delay to the EPPO any criminal conduct in respect of which it could exercise its competence. Article 81(1) of Regulation (EU) 2024/1624 (AMLR) requires FIUs of these Member States to report without undue delay the results of analyses and additional relevant information where there are reasonable grounds to suspect that offences within the competence of the EPPO have been committed. According to Article 81(1) AMLR, second subparagraph, AMLA shall, in consultation with the EPPO, develop a draft ITS to specify the format to be used by FIUs for reporting information to the EPPO.

3.2 Current reporting practices

Current reporting practices between FIUs and the EPPO differ considerably. Some FIUs report directly to the EPPO Headquarters, while others communicate with the EPPO through their European Delegated Prosecutors (EDPs) or only indirectly via competent law enforcement authorities. Scope and content of reporting also vary. Different templates are used that are of varying length and complexity and provide different amounts of information for each case. Finally, FIUs use several channels of communication to report cases, such as goAML, the EPPO box, SAFE, or (paper) reports combined with electronic data storage.

3.3 Union-wide reporting template

The proposed draft ITS introduces a harmonised Union-wide reporting format. In the annex of the ITS, a common sample reporting template is provided that sets out the structure and content of reporting FIU analyses. The sample reporting template consists of nine sections: General information, Place, Time, Damage and Type of Suspected Offence, Potential Suspects, Description of the Case, Financial Analysis, Findings and Conclusions, Restrictions for Use of Information and Urgent Measures. It contains mandatory and discretionary fields. FIUs need to complete all mandatory fields for which they hold the required information. Discretionary fields may be completed to provide valuable additional information to the EPPO. By requiring FIUs to supply the relevant analytical information in a structured manner, EPPO investigations will be streamlined, clarity and comparability of submissions will be enhanced, and the need for time-consuming follow-up requests will be significantly reduced.

To preserve the ability of AMLA and FIUs to integrate the reporting requirements into FIU.net and into existing national IT systems, the ITS provides a sample reporting template rather than imposing a single mandatory template. However, FIUs must ensure that reports are machine-readable, so that information can be processed automatically by the EPPO. Automatic completion and retrieval of key data points in structured fields reduce the need for manual entries and review. To facilitate machine-readability, fields must be completed in accordance with the instructions contained in the sample template. Thereby, the EPPO will be enabled to automatically process the transmitted information and integrate it into its case-management systems.

Simplification is a core component of AMLA's mandate. In line with the Commission's wider agenda on simplification and better regulation, this draft ITS creates a more coherent reporting framework by significantly reducing national divergences. It achieves this by harmonising several of the national formats previously used for reporting to the EPPO. By introducing a common, EU-wide and machine-readable format, the instrument helps lower administrative burdens and streamlines cooperation between FIUs and the EPPO.

3.4 Communication Channel

As regards communication channels, the draft ITS adopts a flexible, technologically neutral and security-oriented approach. In developing these provisions, AMLA sought to preserve the operational arrangements already in place between FIUs and their EDPs, recognising that these channels are often embedded in national case-handling workflows. For this reason, the draft ITS does not prescribe a single communication tool but instead allows FIUs to continue using their existing electronic channels, provided these ensure the confidentiality and integrity of the information transmitted. This approach safeguards continuity of operations while ensuring that essential security requirements are met. FIU.net may in future serve as one potential channel for exchanges between FIUs and the EPPO, provided that the EPPO is connected to the network. Irrespective of a possible future connection of the EPPO to FIU.net, entering the reporting template into FIU.net as a new exchange type would allow the export of an XML file that may then be transferred through different means of communication.

3.5 Restrictions of Use

When transmitting information to the EPPO, FIUs shall indicate how that information may be used. The reporting template contains a dedicated field to specify whether the provided report may only be used for judicial purposes, intelligence purposes, cooperation in criminal matters or is subject to additional restrictions. This approach supports trust between FIUs and the EPPO and ensures that sensitive information is handled in a manner fully aligned with the applicable legal requirements.

4 Draft implementing standards

COMMISSION IMPLEMENTING REGULATION (EU) .../...

laying down implementing technical standards for the application of Regulation (EU) 2024/1624 of the European Parliament and of the Council specifying the format to be used by FIUs for reporting the results of analyses and additional relevant information to the EPPO.

of **XXX**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2024/1624 of 31 May 2024 of the European Parliament and of the Council on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing⁽¹⁾, and in particular of Article 81(1), second subparagraph, thereof,

Whereas:

- (1) Article 24(1) of Regulation (EU) 2017/1939 of the Council⁽²⁾ requires each Financial Intelligence Unit (FIU) of a Member State which participates in the enhanced cooperation on the establishment of the EPPO to report without undue delay to the European Public Prosecutor's Office (the EPPO) the results of its analyses and additional relevant information where there are reasonable grounds to suspect that offences within the competence of the EPPO have been committed. To support this obligation, a harmonised approach to such reporting is necessary.
- (2) Providing the EPPO with detailed and exhaustive information on FIU analyses streamlines investigations and avoids time-consuming follow-up questions.
- (3) The use of machine-readable formats facilitates the automatic processing of information and reduces administrative effort for both FIUs and the EPPO, thereby improving efficiency of reporting.

¹ OJ L, 2024/1624, 19.06.2024

² Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') OJ L 283/1, 31.10.2017.

- (4) A sample reporting template is provided to promote consistency in the structure and content of the information transmitted to the EPPO. Reports of FIUs should follow the structure and content of the sample reporting template to ensure uniformity of reporting. To preserve the ability of FIUs to integrate the reporting requirements into existing national IT systems and channels of communication, the ITS provides a sample reporting template defining the content and structure of FIU reporting. FIUs must ensure that reports are disseminated in a machine-readable format, so that information can be processed automatically by the EPPO. For this reason, consistent application of the field names and instructions in the sample reporting template is essential.
- (5) Completing the structured fields of the reporting template to the furthest extent possible ensures that the advantages of machine-readable formats are fully realised. These benefits would be undermined if essential information were left out of the template and provided mainly through annexed reports. This should not, however, preclude FIUs from providing any supporting documents and materials in a non-machine-readable format.
- (6) FIUs use various secure channels to communicate with the EPPO. Allowing flexibility in the choice of communication channels preserves existing operational arrangements, provided that the channels used ensure the confidentiality and integrity of the information transmitted.
- (7) Clear rules on the indication of permissible further use of reported information strengthen trust between FIUs and the EPPO and ensure that sensitive data is handled in a manner consistent with and in accordance with applicable requirements of Union and national law.
- (8) Simplification is a core component of the mandate of the Authority. Introducing a common Union-wide, machine-readable format for reporting reduces the administrative burden on FIUs and the EPPO and enhances their cooperation.
- (9) This Regulation is based on the draft implementing technical standards submitted by the Authority for Anti-Money Laundering and Countering the Financing of Terrorism (Anti-Money Laundering Authority) (AMLA) to the Commission.
- (10) AMLA has consulted the EPPO and has conducted open public consultation through a public hearing on the draft implementing technical standards on which this Regulation is based and analysed the potential related costs and benefits. Given that this regulation concerns exclusively the communication between FIUs and the EPPO and imposes no direct obligations on private entities, a public consultation through a public hearing was proportionate.

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation lays down a uniform format for the reporting of Financial Intelligence Units (FIUs) to the European Public Prosecutor's Office (the EPPO) in accordance with Article 81(1), second subparagraph, of Regulation (EU) 2024/1624.

Article 2

Definitions

For the purpose of this Regulation, the following definitions shall apply:

- (a) 'reporting FIU' means an FIU transmitting information to the EPPO.
- (b) 'machine-readable format' means a format that software applications can automatically process, without human intervention, such as XML.
- (c) 'judicial purposes' means the use of the reported information for criminal proceedings, including its use as evidence before judicial authorities or for supporting applications or requests made in the context of such proceedings.
- (d) 'intelligence purposes' means the use of the reported information by competent authorities for analysing and processing it in order to identify possible money laundering, terrorist financing or related criminal conduct, without the information being used as evidence in judicial proceedings.
- (e) 'Cooperation in criminal matters' means formal requests made by the EPPO to authorities of a Member State not participating in the enhanced cooperation on the establishment of the EPPO or to authorities of a third country for assistance in the context of criminal proceedings, including requests to obtain evidence, gather information, identify or trace persons or assets, or perform procedural acts necessary for the investigation or prosecution of offences.

Article 3

Format of reports

1. FIUs shall report the results of their analyses and any additional relevant information to the EPPO using a reporting template that follows the structure and content of the sample reporting template set out in the Annex of this Regulation. FIUs shall complete the fields of the template in accordance with the instructions contained in the Annex.

2. FIUs shall submit the reporting template to the EPPO in a machine-readable format.

Article 4

Completion of reporting template

1. The reporting template set out in the Annex contains mandatory and discretionary fields.
2. FIUs shall complete all mandatory fields for which they hold the required information. Information that is requested through the structured fields of the machine-readable template shall generally be provided within the reporting template and shall not be submitted in separate reports. This does not preclude FIUs from annexing supporting documents and other relevant evidence or material in a non-machine-readable format.

Article 5

Channel of Communication

1. FIUs shall submit the completed reporting template and any additional information to the EPPO through a secure electronic communication channel that ensures confidentiality and integrity.
2. In the event of exceptional circumstances, and subject to the acceptance of the EPPO, FIUs may submit the completed reporting template and any additional information in paper form or stored on an electronic data carrier, provided that the confidentiality and integrity of the submitted information is ensured.

Article 6

Restrictions for use of reported information

1. FIUs shall indicate, in accordance with relevant Union law and national law, the permitted use of the information reported by specifying in the corresponding fields of the reporting template whether:
 - (a) the reported information may be used without restrictions;
 - (b) the reported information may be used for judicial purposes;
 - (c) the reported information may be used for intelligence purposes;
 - (d) the reported information may be used for cooperation in criminal matters;
 - (e) other expressly indicated restrictions apply to the use of the reported information.
2. FIUs shall explain any restrictions of use, unless confidentiality constraints prevent the FIU from doing so.

Article 7

Entry into force

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

It shall apply from 10 July 2027.

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

Done at Brussels,

For the Commission

The President

ANNEX
SAMPLE REPORTING TEMPLATE

Section 1: General information		
1.1. Reporting FIU		
M/D	Field names	Instructions
M	FIU [Member State]	FIUs shall provide general information on the reporting FIU, including contact details, national case reference numbers, and the national legal basis for disseminating the information. Member States shall be indicated using the short country name as listed in ISO 3166-1 and a capitalised first letter (e.g. Cyprus).
M	Contact Person or Unit in charge [name / designation]	
M	Phone Number: [phone number]	
M	E-mail Address: [e-mail address]	
M	FIU Case Reference: [reference number]	
D	Other FIUs involved in the Case: [FIU Member State]	
D	National Judicial Case Reference: [reference number]	
M	National Legal Basis for Dissemination: [relevant legal provision]	
M		
1.2. National criminal investigation		
M	Criminal Investigation initiated by National Authorities? [Yes / No / Don't Know]	FIUs shall indicate whether a criminal investigation has already been initiated by the national authorities and, where applicable, describe the status of the proceedings and specify whether an EDP is involved.
M	Case Reference of National Criminal Investigation: [reference number]	
M	Contact person of national competent judicial authority: [name / designation]	
M	Phone Number: [phone number]	
M	E-mail Address: [e-mail address]	
M	Is there an EDP already linked to the case? [Yes / No / Don't know]	
M	EDP linked to the case: [name / designation]	
M		

M	Phone Number: [phone number]	
M	E-mail Address: [e-mail address]	
M	Case Reference of EDP: [reference number]	

Section 2: Place, Time, Damage and Type of Suspected Offence		
2.1. Place of Commission of Suspected Offence		
M/D	Field names	Instructions
M	Member State where suspected criminal acts were committed: [Member State]	FIUs shall provide information on the place where the suspected offence was committed and the location where the damage against the Union's financial interests occurred. Member States shall be indicated using the short country name as listed in ISO 3166-1 with a capitalised first letter (e.g. Cyprus).
D	2nd Member State where suspected criminal acts were committed: [2nd Member State]	
D	Other Member States or countries where suspected criminal acts were committed: [Other Member States or countries]	
M	Member State where the damage against the Union's financial interests took place: [Member State]	
D	2nd Member State where the damage against the Union's financial interests took place: [2nd Member State]	
D	Other Member States or countries where the damage against the Union's financial interest took place: [Other Member States or countries]	
2.2. Time of Commission of Suspected Offence		
M	Time of commission of suspected criminal offence: [DD-MM-YYYY or DD-MM-YYYY - DD-MM-YYYY]	FIUs shall provide information on the time of commission of the suspected offence. Dates shall be indicated in little-endian format [DD-MM-YYYY]. Hyphens

		shall be used as separators; other separators (slashes, dots) are not permitted
2.3. Damage caused by Suspected Offence		
M	Estimated damage to the financial interests of the Union: [Currency] [Amount]	FIUs shall provide information on the estimated damage caused by the suspected offence. Currency shall be indicated using the ISO 4217 alphabetic code (e.g. EUR). Amounts shall be expressed in ISO 20022-compliant numeric format, using a dot as decimal separator and no thousands separator (e.g. 643021.00).
D	Estimated damage to other victims: [Currency] [Amount]	
2.4. Type of Suspected Offence and Suspected Predicate Offence		
M	Type of criminal offence: [offence category]	FIUs shall indicate the type of the suspected offence and its predicate offence.
D	Subtype of criminal offence: [precise designation of offence]	
D	Type of suspected predicate offence: [offence category]	
D	Subtype of suspected predicate offence: [precise designation of offence]	

Section 3: Executive summary		
M/D	Field names	Instructions
M	Summary of the factors triggering the analysis and the main findings of the case	FIUs shall summarise the factors that triggered the analysis and present its main findings, paying particular attention to the elements of suspicion, the main subjects involved, the

		timeframe of the analysed activities, the amounts involved, the cross-border dimension, and the alleged predicate offences.
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Section 4: Potential Suspects		
4.1. Natural Person		
M/D	Field names	Instructions
M	Family Name: [family name]	<p>FIUs shall provide the personal data of the natural person involved. Where possible, FIUs shall identify the main potential suspect under Section 4.1.</p> <p>Countries shall be indicated using the short country name as listed in ISO 3166-1 with a capitalised first letter (e.g. Cyprus).</p> <p>Dates shall be indicated in little-endian format [DD-MM-YYYY]. Hyphens shall be used as separators; other separators (slashes, dots) are not permitted.</p> <p>FIUs shall provide the primary national identification number (e.g., national ID or passport number). The information should be inserted without spaces or special characters, e.g. “AD 12546845-U” should be inserted as “AD12546845U”. If multiple identification numbers exist, FIUs shall</p>
M	First Name: [first name]	
D	Middle Name: [middle name]	
D	Maiden Name: [maiden name]	
D	Alias: [All known aliases, separated by semicolons]	
M	Sex: [male/female/diverse/unknown]	
M	Date of Birth: [DD-MM-YYYY]	
M	Place of Birth: [city]	
M	Country of Birth: [country]	
M	Nationality: [nationality]	
M	Identification Number: [personal number or registration number]	
D	Occupation: [occupation]	
D	Designation in legal person: [role title] of [legal person name]	
M	Place of Residence: [street, no., zip code, city]	
M	Country of Residence: [country]	

		report all of them, separated by semicolons, and label each with its type (ID, PASS, TAX).
4.2. Other Natural Persons		
D	Personal data of other natural persons as set out in 4.1.	FIUs shall provide the personal data of other natural persons involved as potential suspects. FIUs shall provide this data in accordance with the requirements set out in Section 4.1.
4.3. Legal Person		
M	Company Name: [company name]	FIUs shall provide data on additional legal persons involved.
D	Entity type: [entity type]	
M	Date of Registration: [DD-MM-YYYY]	Dates shall be indicated in little-endian format [DD-MM-YYYY]. Hyphens shall be used as separators; other separators (slashes, dots) are not permitted.
M	Country of Registration: [country]	
M	Address: [street no, zip code, city]	
D	VAT number: [vat number]	
D	Managing Director: [family name, first name, middle name]	
D	Beneficial Owner of the Company: [name]	Entity types must be written in its abbreviated, original form and without dots, commas, or spaces between letters, e.g. <i>Sp zoo, BV, Ltd, GmbH</i> .
4.4. Other legal persons involved		
D	Personal data of other legal persons as set out in 4.3.	Section 4.4. provides data on further legal persons. FIUs shall provide this data in accordance with the requirements set out in Section 4.3.

Section 5: Description of the Case		
M/D	Field names	Instructions
M	<p>Information obtained through the analysis:</p> <ul style="list-style-type: none"> • Operational scheme; • Amount (in EUR); • Roles and characteristics of subjects and links among them; • Countries involved; • Financial institution where assets/funds/accounts are frozen, freezing orders. 	<p>FIUs shall present the distinct types of information obtained through the analysis.</p>

Section 6: Financial Analysis		
M/D	Field names	Instructions
M	<p>Network of financial flows from source to destination (e.g. wire transfers, remittances, crypto-asset transfers, cash) and the main individual transactions identified (e.g. their types, timing, and the financial institutions involved), as revealed by the analysis.</p>	<p>FIUs shall provide the detailed results of the financial analysis.</p>

Section 7: Findings and Conclusions		
M/D	Field names	Instructions
M	<p>Main findings of the analysis, with regard to the grounds for suspicion and links to criminal activities, with reference also to the existence of relevant investigations, as well as hypotheses on possible money laundering, predicate offences or terrorist financing.</p>	<p>FIUs shall highlight the outcomes of the analysis.</p>

Section 8: Restrictions for Use of Information		
M/D	Field names	Instructions
M	<p>Restrictions that apply for the use of the reported information:</p> <ul style="list-style-type: none"> (a) no restrictions apply to the use of the reported information; 	<p>FIUs shall indicate whether restrictions apply to the use of the reported information</p>

	<ul style="list-style-type: none"> (b) the reported information may be used for judicial purposes; (c) the reported information may be used for intelligence purposes; (d) the reported information may be used for cooperation in criminal matters; (e) other expressly indicated restrictions on the use of the reported information apply 	and, where confidentiality constraints allow, shall explain the restrictions applied.
D	Reasons for the applied restrictions, provided that confidentiality constraints do not prevent FIUs from disclosing them.	

Section 9: Urgent Measures		
M/D	Field names	Instructions
D	Freezing or postponement measures taken by reporting FIU, suspended accounts and transactions, as well as the relevant deadlines, such as those related to the execution of suspected transactions. Urgent actions required to prevent the imminent loss of evidence or the outflow of illicit funds.	FIUs shall indicate any urgent measures that require immediate attention.

Annexes (discretionary)

Annex 1: Additional information on suspects involved in the analysed case

Annex 2: Relevant transactions analysed

Annex 3: Further reports/findings

Annex 4: Supporting Documents [possible supporting documents may include: Bank account registers, Fiscal data, Customs data, Commercial databases, Registers of companies, Information from obliged entities, Information from supervisory authorities, Real property data, and other relevant evidence or material]

5 Accompanying documents

5.1 Impact Assessment with cost-benefit analysis

Introduction

As per Article 53(1) of Regulation (EU) 2024/1620, before submitting draft implementing technical standards (ITS) to the Commission, AMLA shall conduct open public consultations and analyse the potential related costs and benefits.

This analysis presents the Impact Assessment with Cost-Benefit Analysis (IA/CBA) of the main policy options included in the Consultation Paper (CP) on the draft ITS under Article 81(1) of Regulation (EU) 2024/1624.

This IA/CBA is qualitative in nature and the policy choices have been taken primarily in accordance with qualitative considerations, taking into account the experience and professional judgment of FIUs, the EPPO and AMLA. Quantitative figures in relation to this mandate are currently unavailable and performing a targeted data collection would impose a disproportionate burden on FIUs, the EPPO and AMLA.

A. Problem identification

Under Article 24 of Council Regulation (EU) 2017/1939 and Article 81 of Regulation (EU) 2024/1624, FIUs of Member States participating in the enhanced cooperation on the establishment of the EPPO are obliged to report to the EPPO the results of their analyses and additional relevant information, where there are reasonable grounds to suspect that money laundering and other criminal activity are being or have been committed in respect of which the EPPO could exercise its competence.

Given the cross-border nature of financial crime, cooperation in this area is key to enhancing the protection of European citizens and the financial interests of the Union against money laundering and criminal activities. To strengthen cooperation, effective information sharing between FIUs and the EPPO is essential. This can be achieved *inter alia* through the harmonisation of provisions regarding the reporting of information. A streamlined reporting framework also increases administrative efficiency and reduces reporting burden. Finally, the transmission of complete in-depth reports minimises the number of follow-up questions.

Currently, there is no common reporting template for information exchanges between FIUs and the EPPO. Information submitted may not always be consistent and can be incomplete, which impairs investigations. Moreover, not all FIUs are adopting machine-readable formats, which prevents automatic processing of data by the EPPO, thus increasing administrative effort and

reducing efficiency of reporting. Lastly, FIUs are currently using various communication channels to share information with the EPPO. While flexibility is beneficial, it is necessary to ensure that communication channels are secure to protect confidentiality and integrity of the information transmitted.

Therefore, Article 81(1) of Regulation (EU) 2024/1624 requires AMLA to develop draft ITS specifying the format to be used by FIUs for reporting information to the EPPO.

B. Policy objectives

This mandate aims to foster harmonisation in the reporting of information from FIUs to the EPPO, with the ultimate goal of enhancing cooperation in cases in respect of which the EPPO could exercise its competence.

By providing a common template and specifying the content and structure for the reporting of information, this mandate aims to enhance clarity and consistency in information exchanges. This reduces administrative burden and streamlines investigations, thus enabling the EPPO to address potential cases of money laundering and criminal activities in a swift and effective way. This also facilitates reporting of information by FIUs, through the provision of a clear template for information sharing and an overall simplification of reporting obligations.

C. Baseline scenario

Under the baseline scenario, FIUs of Member States participating in the enhanced cooperation on the establishment of the EPPO would be subject to the obligation of reporting to the EPPO the results of their analyses and any other relevant information where there are reasonable grounds to suspect that money laundering and other criminal activity are being or have been committed in respect of which the EPPO could exercise its competence, in accordance with Article 24 of Council Regulation (EU) 2017/1939 and Article 81 of Regulation (EU) 2024/1624.

However, these Regulations do not specify the format for the reporting of information. This reduces clarity and consistency of information exchange, ultimately increasing administrative burden, along with impairing cooperation. Moreover, there are no harmonised provisions on specific communication channels, which possibly endangers the integrity and confidentiality of the information submitted.

D. Options considered, impact assessment, and preferred option

This section describes the main policy options considered and the decisions taken as part of the development of the draft ITS under Article 81(1) of Regulation (EU) 2024/1624.

This section starts by outlining the overarching principle guiding the policy decisions. Then, it presents the main policy options considered for each policy issue addressed by the draft ITS, followed by a qualitative analysis of the potential costs and benefits of each option, and concludes by identifying the preferred option resulting from the analysis.

Overarching principles

Overall, in line with the objectives of the AML/CFT framework, this draft ITS contains standardised, harmonised provisions aimed at enhancing harmonisation and enhancing the clarity and consistency of information reported to the EPPO in relation to potential cases of money laundering and criminal activities identified by FIUs. This strengthens cooperation and ensures administrative efficiency, by facilitating EPPO's investigations and minimising the need for follow-up questions.

At the same time, the provisions of the draft ITS allow for a certain degree of flexibility regarding the reporting template, formats for information exchange, and reporting channels. This ensures that reporting obligations are streamlined and reduces reporting burden imposed on FIUs.

Policy issue 1: Data formats for information exchange

Article 81(1) of Regulation (EU) 2024/1624 explicitly requires AMLA to develop draft ITS specifying the format to be used by FIUs for reporting information to the EPPO. Regarding *data* formats, AMLA considered the following options:

- Option A: specifying a mandatory data format for information exchange;
- Option B: allowing the use of any data format as long as it is machine-readable.

Under Option A, the draft ITS would include a provision regarding a mandatory data format for information exchange. This option would ensure the maximum level of harmonisation in the sharing of information, thus facilitating the EPPO's investigations and storing of information, which would minimise administrative costs for the EPPO. However, this option does not take into account that FIUs are currently submitting information in different data-formats and are using different IT systems, hence requiring the use of a specific format might lead to an increase in the implementation costs incurred by FIUs when implementing the draft ITS. Moreover, this option might reduce incentives for innovation, as it ignores the possibility that more advanced formats for information exchange might be adopted in the future.

Under Option B, the draft ITS would allow the use of any data format, as long as it is machine-readable. By requiring the dissemination of information in a machine-readable format, the draft ITS would enable the automatic processing of data, thus improving efficiency of reporting for FIUs, facilitating the EPPO's investigations and minimising administrative effort. Moreover, storing information in a machine-readable format would ensure traceability and facilitate effective follow-ups. Lastly, a flexible provision would be future-proof, as it would allow FIUs to adopt more advanced formats for information exchange in the future. The only drawback of this option would be that the EPPO would need to guarantee that it is able to process different machine-readable data-formats.

Based on the costs and benefits described above, Option B has been selected. By requiring dissemination of information in a machine-readable data-format, this option reaches the objective of streamlining the reporting and storing of information, thus increasing administrative efficiency and facilitating information sharing and follow-up. At the same time, the flexibility allowed under this option contributes to reducing administrative and adaptation costs for FIUs and ensures that provisions are fit for purpose and future proof.

Policy issue 2: Reporting template

As part of the mandate under Article 81(1) of Regulation (EU) 2024/1624, AMLA considered whether to provide a specific template for information exchanges, analysing the following options:

- Option A: specifying the high-level content of information exchanges in the draft ITS, without providing a specific template;
- Option B: providing high-level provisions on information exchanges, accompanied by a standardised template for information exchange as Annex to the draft ITS.

Under Option A, the draft ITS would contain principle-based provisions on the minimum content of information reports from FIUs to the EPPO. However, no common template would be provided. This option would ensure that at least the basic information is provided, such as data about the reporting entity, details about the suspected offence, and other information regarding the FIU's analyses, while leaving to FIUs a high level of flexibility in determining any additional information to be reported. However, this option would not be in line with the objective to reach harmonisation in information exchanges between FIUs and the EPPO, meaning that there would be no significant improvement with respect to the baseline scenario. Under this scenario, FIUs might report to the EPPO insufficient information, which might result in time-consuming follow-up questions, thus reducing administrative efficiency. Moreover, the content of information exchanges might not always be consistent, which would reduce comparability across cases and over time.

Under Option B, the draft ITS would contain general provisions on the completion of the reporting template, channel of communication and restrictions on the use of reported information, but

would also be accompanied by a standardised template for information exchange as Annex to the draft ITS. Considering that not all types of information would be relevant to all situations, the template would be composed of a number of mandatory fields and a number of discretionary fields. The mandatory fields would capture all the essential information that would be useful for the EPPO and would be relevant to the majority of situations of suspected criminal offences, such as data about the reporting entity, details about the suspected offence, details about the potential suspect and a description of the case. The optional fields would instead relate to additional information which could be useful to enhance the EPPO's investigations, but might not be relevant to all situations, such as details about other legal and natural persons involved in the case or urgent investigative measures. By providing a common reporting template, this option would ensure a high level of harmonisation, along with enhancing the completeness and consistency of information exchanges, thereby supporting effective cooperation and increasing administrative efficiency. Specifically, it would facilitate the EPPO's investigations and enable swift follow-up. It would also be beneficial for FIUs, as it would provide them with a ready-to-use template for sharing information, that might, in future, be included in FIU.net as a new exchange type. Moreover, by providing a sufficiently detailed and exhaustive set of information, FIUs would avoid time-consuming follow-up questions from the EPPO. At the same time, FIUs would still benefit from a certain level of flexibility to choose whether to report additional details or not, based on the information at their disposal.

Based on the considerations above, Option B has been selected. This option strikes an effective and efficient balance between harmonisation and flexibility, thus reaching the objective to enhance cooperation and information sharing, facilitating the EPPO's investigations and streamlining FIUs' reporting. Under both options, FIUs may face some initial adaptation costs when adopting the new template and adjusting their IT systems, but these costs directly stem from the requirement in the Regulation, rather than the draft ITS themselves. The flexibility allowed under Option B contributes to keep these costs at a minimum level.

Policy issue 3: Communication channel

Lastly, the draft ITS deals with the communication channel to be used by FIUs, considering the need to streamline information sharing but also to safeguard the confidentiality and integrity of information transmitted. To that end, AMLA considered the following options:

- Option A: impose the obligation to use FIU.net mandatorily;
- Option B: allow FIUs to use any existing secure communication channel.

Under Option A, the draft ITS would impose the obligation for FIUs to report information to the EPPO via FIU.net mandatorily. Under Article 47 of Regulation (EU) 2024/1620, AMLA should manage, host and maintain FIU.net, a secure IT system designed to allow FIUs to cooperate and exchange information with each other and, where appropriate, with their counterparts from third

countries and third parties. Requiring FIUs to report information to the EPPO via FIU.net would ensure the maximum harmonisation in information exchange and the maximum integration of reporting systems. It would also ensure the protection of confidentiality and integrity of the information transmitted, given that FIU.net ensures a high level of security. Lastly, this option would provide a high level of integration of information exchange, by centralising information reporting within one system. However, while FIUs are already using FIU.net for FIU-to-FIU exchanges, this system has not been adopted by the EPPO at the time. Furthermore, FIUs currently use various secure channels to share information with their national European Delegated Prosecutors (EDPs).

Under Option B, the draft ITS would not specify which reporting channel should be adopted. Instead, the draft ITS would allow the use of any secure electronic communication channel, as long as it ensures confidentiality and integrity of the information submitted. This option takes into account that FIUs are currently using various secure channels to share information with EDPs, and specific information sharing arrangements are already in place. Allowing flexibility in the choice of communication channel preserves the continuity of existing reporting channels and information sharing arrangements, while still safeguarding the confidentiality and integrity of information submitted. In terms of drawbacks, the full integration of reporting channels would not be achieved under this option, since different systems would be employed by FIUs to report information to the EPPO and to their peers.

Based on the considerations illustrated above, Option B has been selected. This option has been considered the most cost-efficient, since it allows FIUs and the EPPO to maintain the existing reporting channels. Notably, this option does not prevent FIUs from using FIU.net to report information to the EPPO in future, if both parties deem it convenient and appropriate, leaving the possibility for a future integration of reporting systems.

5.2 Overview of questions for consultation

Question 1: Do you agree that a harmonised Union-wide reporting format should be introduced by providing a sample reporting template in the Annex of the draft ITS?

Question 2: Do you agree that FIUs should be required to submit the reporting template in a machine-readable format, such as XML?

Question 3: Do you agree that the proposed draft ITS should adopt a flexible, technologically neutral and security-oriented approach with regard to the communication channel used for reporting?

Question 4: Do you agree that FIUs should indicate in the template whether the provided report may be used for judicial purposes, intelligence purposes, cooperation in criminal matters or is subject to additional restrictions?

Given that this regulation concerns exclusively the communication between the FIUs and the EPPO and imposes no direct obligations on private entities a public consultation through a public hearing is deemed proportionate.