



Brussels, 31.7.2024
C(2024) 5405 final

COMMISSION DECISION

of 31.7.2024

amending Commission Decision C(2021)35 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multiannual financial framework

COMMISSION DECISION

of 31.7.2024

amending Commission Decision C(2021)35 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multiannual financial framework

THE EUROPEAN COMMISSION,

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

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

Having regard to Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union¹, and in particular Articles 125 and 181 thereof,

Whereas:

- (1) Commission Decision C(2021)35 sets out amounts for unit costs for the reimbursement of travel, accommodation and subsistence costs for an action or work programme implemented through grants in direct management or through indirect management under the 2021-2027 multiannual financial framework,
- (2) Commission Decision C(2021) 35 was amended by Commission Decision C(2023) 4928 to reflect the significant increase in market prices for air travel between 2017, when the data for the setting of the unit costs was collected, and 2023,
- (3) Given the many changes in air travel following COVID and the recent inflationary crisis, the unit costs set out in Decision C(2021)35 were the subject of a review in 2023 to assess their continued relevance,
- (4) Overall it is appropriate to maintain the system of unit costs adopted in 2021. Authorising officers are expected to continue to promote the use of online or hybrid forms of meetings and events in EU-funded actions or work programmes wherever possible,
- (5) When in-person meetings involving travel are necessary, green forms of travel such as rail should be promoted as an alternative to flights. This will contribute to the reduction in emissions from the transport sector and facilitate the required move towards more sustainable modes of transport if the commitments outlined in the European Commission's Communication on a European Green Deal of no net emissions of greenhouse gases in 2050 are to be achieved. It is also in line with the Commission's own commitment to climate neutrality by 2030 and to reducing emissions from business travel, as set out in its Communication on Greening the Commission²,

¹ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

² Commission Communication C(2022) 2230.

- (6) Given the increased availability and use of rail travel, including long-distance and overnight connections, this Decision should include the possibility to reimburse rail travel using unit costs up to a distance of 600 km. Notwithstanding this, rail travel for distances above 600 km or not covered by the unit costs in this Decision can still be reimbursed on the basis of costs actually incurred,
- (7) Land travel between Member States and bordering countries should also be encouraged through the use of relevant unit costs,
- (8) Where, in exceptional situations, land travel for distances below 400 km is not possible or appropriate, for example from an island or where rail connections would be excessively time-consuming, air travel may be undertaken as an alternative. Given the exceptional nature of such travel, costs should be reimbursed on the basis of costs actually incurred,
- (9) In light of the objective of aligning the different methods for reimbursing the same eligible costs from the EU budget, the rates reimbursed for accommodation and subsistence costs under this Decision should align with hotel ceilings and daily allowances under Article 13 of Annex VII to the Staff Regulations and Commission Decision C(2002) 98. When the amounts set in those acts are amended in the future, the updated amounts can be automatically applied as unit costs under this Decision,
- (10) The updated unit costs should apply to procedures launched or opened after the date of adoption of this Decision. The unit costs set out in Decision C(2021)35, as amended, will continue to apply to the award procedure for any action or work programme launched or opened prior to the adoption of this Decision.

HAS DECIDED AS FOLLOWS:

Sole Article

The Annex to Decision C(2021) 35 is replaced by the Annex to this Decision.

The amounts set in Decision C(2021) 35, as amended by Decision C(2023) 4928, shall continue to apply to any agreements signed following award procedures launched or opened prior to the adoption of this Decision and which provided for the use of the unit costs authorised in those respective Decisions.

Done at Brussels, 31.7.2024

For the Commission
Johannes HAHN
Member of the Commission



Brussels, 31.7.2024
C(2024) 5405 final

ANNEX

ANNEX

to the

Commission Decision

amending Commission Decision C(2021)35 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework

ANNEX

1. Forms of Union contribution and categories of costs covered

Recipients of Union funds may declare travel, accommodation and subsistence costs on the basis of unit costs for actions or work programmes implemented through grants under direct management or through indirect management on the basis of appropriations under the 2021-2027 multiannual financial framework.

The amounts of the unit costs to be declared by the beneficiaries are to be calculated in accordance with point 3.

The unit costs must cover all eligible costs related to travel, accommodation and subsistence, as relevant. Where unit costs are used to reimburse expenditure to one or all of these categories of costs, no additional costs related to those categories may be reimbursed.

2. Justification

The reimbursement of travel, accommodation and subsistence costs based on actual costs can add to administrative burden for both the granting authority and the beneficiaries, due to the need to maintain supporting documents. The simplification from using unit costs will allow greater focus on quality and impact of the actions and reduce the risk of error.

2.1. Nature of the supported actions

Travel remains an important part of many EU funding programmes, even if its nature has undergone significant changes in recent years. Following the almost complete suspension of travel after the outbreak of COVID-19, there has been an increase again since 2022 in the instances of in-person meetings and events – even if not to the same extent as pre-COVID. The organisation of online and hybrid meetings and events is now commonplace, but it has not replaced face-to-face meetings in all circumstances. Even if authorising officers now prioritise the use of online and hybrid events, they are not appropriate in all cases.

Travel will continue to be an activity reimbursable under EU funding programmes. Because of this reality, it is necessary to continue supporting authorising officers in efforts to simplify implementation of actions by using unit costs for the reimbursement of travel, accommodation and subsistence costs. Experience has shown that this has been a useful tool in many funding programmes. The use of unit costs for the reimbursement of travel, accommodation and subsistence costs under any EU funding programme was first authorised in 2021, based on a study published in 2018¹. In turn, that study was based on data collected in 2017. However, the turbulence in market prices since then has undermined confidence in the system. Unit costs can only be acceptable to beneficiaries of Union funding if it is recognised as a reliable approximation of actual costs. For this reason, it is now necessary to update the rates approved in 2021.

The reality of travel in recent years also highlights that assumptions made when adopting the unit costs in 2021 are no longer valid. For example, it is not the case that rail travel only concerns shorter distances up to 400 km. Data also shows that paying similar rates for air and land travel above 400 km is no longer justified because of the higher rates of increase in prices for air travel. In that regard, it is necessary to adapt the system slightly to take account of these realities.

¹ The rates included in Decision C(2021) 35 were based on the following study, commissioned by DG BUDG and published in 2018: <https://op.europa.eu/en/publication-detail/-/publication/64740760-e06e-11e8-b690-01aa75ed71a1/language-en/format-PDF/source-118557403>.

Notwithstanding this, the basic assumption of having one unit cost for travel between two locations, irrespective of distance, connections or mode of transport, has proved appropriate, and should be retained. Since travel remains a cost category that is similar across any funding programme, it is appropriate to continue reimbursing one set of unit costs, thereby ensuring equal treatment for beneficiaries across all actions.

The transport sector should also play its part in realising the European Commission's European Green Deal², especially the commitment to net-zero greenhouse gas emissions in Europe by 2050. The Commission has set out plans for an acceleration in the shift towards sustainable transport. In particular, the Commission has signalled that there should be a 90% reduction in transport emissions by 2050. Moreover, in its Communication on Greening the Commission³, the Commission has committed itself to climate neutrality by 2030 and to reducing emissions from business travel. In light of this, actions funded by the Union budget should promote and encourage the use of more sustainable modes of transport, such as rail, where they offer a viable alternative to air transport.

2.2. Risks of irregularities and fraud and costs of control

The risk of irregularities and fraud is considered low for actions involving these costs as beneficiaries will still be required to keep proof of the travel and its link to the implementation of the action, which can be checked *ex post*.

The use of unit costs to reimburse travel, accommodation and subsistence costs also reduces the cost of controls as it facilitates more efficient processing of claims and reduces the risk of error.

2.3. Justification on why an output or result-based approach is not possible or appropriate

As the costs covered by this Decision are usually only an input to a larger action, it is not possible to define in advance an output or result-based unit cost.

3. Method to determine and update the amounts of the unit costs

3.1 Travel costs

Overview of methodology

In accordance with Article 181(4)(c)(i) of the Financial Regulation, the travel unit costs have been determined on the basis of an analysis of market prices for travel within the EU and between other countries and EU Member States.

The analysis was carried out as part of a study, which started in March 2023 with the collection of a representative sample of market prices for air travel (from a public source, www.kayak.com) and land travel (from the official websites of national railway companies).

The sample included more than 131 000 flight tickets covering more than 9 000 connections with, on average, 15 prices per connection, and consisted of over 21 000 flight connections between 115 EU airports (and 16 from the outermost regions) and 75 non-EU airports. The list of EU airports covered in the study was compiled by including for each Member State:

² https://ec.europa.eu/info/sites/info/files/european-green-deal-communication_en.pdf

³ [Commission Decision C\(2022\) 2230.](#)

- the primary airports (i.e. the most important passenger airports), the number of which varies with the population of the Member State; at least three primary airports for large countries, two for medium countries, and one for small countries;
- secondary airports (airports with less than one million passengers per year) to cover transport in peripheral areas;
- the most important airports in different areas of the world according to annual traffic volume, locality, and proximity.

In line with the approach adopted in 2021, the study looked at air travel prices based on distance bands, beginning with travel from 400 km. Prices were calculated for primary-to-primary routes, primary-to-secondary and secondary-to-secondary, with a weighted average then calculated. Following the removal of outliers (i.e. prices $\pm 75\%$ of the average), the coefficient of variation for the average prices was 17% or less for each distance bracket.

As regards land travel, the general assumption that it is the default travel mode for distances below 400 km is maintained. Where, in exceptional situations, land travel below 400 km is not possible or appropriate (for example from an island or where train connections would be excessively time-consuming), air travel may be undertaken as an alternative. Given the exceptional nature of such travel, related costs should be reimbursed on the basis of costs actually incurred.

In defining unit costs for land travel, the study analysed more than 800 prices for train tickets, on more than 450 connections within 24 Member States (CY, MT, and LU are excluded from the analysis). In addition, the study assessed over 940 prices for train tickets covering 39 of the most viable cross-border connections between Member States (with the exception of connections involving CY and MT). The 2023 study included fewer connections as compared with the 2018 study, due to the fact that some of the connections previously covered were not considered as having efficient connections with a stable price base on which to devise a unit cost. However, any land travel undertaken that is not covered by a specific unit cost can be reimbursed using actual costs.

For cross-border connections to non-EU countries, 140 prices from 29 cross-border connections were analysed. Prices were collected mostly from train routes, but for some routes it was only possible to identify bus connections.

Result of application of methodology

The approach adopted for unit costs for land travel is broadly the same as the approach adopted in 2021. One of the main innovations is that additional unit costs are introduced for land travel between 401 km and 600 km in order to take account of longer distance land travel as an alternative to air travel. These new distances apply to internal travel in relevant Member States, between Member States, and between Member States and third countries.

While these new unit costs acknowledge and promote longer distance land travel up to 600 km on relevant routes, other instances of land travel can still be reimbursed. For example, land travel above 600 km or between 400 km and 600 km on routes not covered by this Decision can instead be reimbursed on the basis of costs actually incurred.

For intra-Member State travel, a single fixed amount is calculated based on the average price per km for travel within each Member State, based on an assumption of a maximum distance of 400 km, with 399 km assumed as the average round-trip distance. However, in order to encourage longer distance rail travel within relevant Member States, an additional unit cost is proposed for travel between 401 km and 600 km in the cases of DE, ES, FI, FR, IT, PL and SE. The relevant unit costs can be found in Table 5.2.

A fixed amount was also established for travel between Member States, based on journeys of less than 400 km, with 399 km assumed to be the average round-trip distance. However, in order to encourage longer distance rail travel between relevant Member States, an additional unit cost is proposed for travel between 401 km and 600 km in the case of connections involving DE, ES, FI, FR, IT, PL and SE. Because the 2023 study did not cover all connections that were included in Decision C(2021)35, some routes were updated by applying the average increases of similar connections. The relevant unit costs can be found in Table 5.3.

The study also proposed unit costs for land travel between Member States and some third countries. For each Member State, a unit cost is proposed that is determined by averaging the unit cost per km associated with the external borders that pertain to that particular Member State. Based on this, an amount is defined for journeys of less than 400 km, and assuming 399 km as the average round-trip distance. However, in order to encourage longer distance rail travel between Member States and non-EU countries, additional unit costs are defined for connections involving DE, ES, FI, FR, IT, PL and SE and any neighbouring country, and a single additional unit cost for land travel between BE/DE/FR/NL and UK. The relevant unit costs can be found in Table 5.4.

Relating to the use of private cars as a form of land travel, it can be the case that this might be the only possibility in certain circumstances. Although the use of private cars should be discouraged, where it is necessary it should also be reimbursed by unit costs in order to maintain simplicity and to avoid the administrative burden of having to prove the type of transport undertaken. Costs related to private cars should therefore be reimbursed on the same basis as other forms of land travel, as set out in the tables below. However, the amount reimbursed for car travel should not exceed the unit cost for land travel up to 399km.

In relation to air travel, the study identified unit costs for distance bands of 400-600 km, 601-1 600 km, 1 601-2 500 km, 2 501-3 500 km, 3 501-4 500 km, 4 501-6 000 km, 6 001-7 500 km, 7 501-10 000 km, and 10 001 km plus. Because some of the bands could be amalgamated due to the similarities in distances, the number of bands is reduced to 9 from the 12 adopted in 2021.

In light of the Commission's policy objective of reducing greenhouse gas emissions and the commitment to reducing business travel within the Commission itself, it is considered that the lowest unit cost for air travel should not be higher than the highest equivalent unit cost for land travel. Since the highest unit costs for land travel in the 401-600 km range is EUR 340, the unit cost for air travel between 400 km and 600 km is capped at that amount. A pro rata reduction is then applied for all other air travel unit costs. The resulting amounts can be found in Table 1.

Compared with the 2021 Decision, there are no separate unit costs provided for travel between the EU and outermost regions. Since the airports in outermost regions were included in the sample for connections and given the significant increase in the standard air travel unit costs, the costs for such travel are now considered to be sufficiently covered by the standard air travel unit costs.

Lastly, given the increased rates, it is no longer justified to increase the rates for travel to/from places more than 400 km from a primary airport (e.g. certain regions in Finland) by 50%. Such routes will now be reimbursed using the normal method.

3.2 Accommodation costs

The study also assessed the continued relevance of prices for accommodation costs and proposed amended rates. However, in order to reduce the number of different methods by which the Commission reimburses the same eligible costs from the Union budget, the accommodation unit costs shall instead be the same as the maximum rates the Commission reimburses to its own officials for the same costs when undertaking missions. This is appropriate because those ceilings are the result of a statistical calculation by Eurostat to develop an appropriate amount per Member States and other countries based on actual prices.

Consequently, accommodation costs for any of the Member States mentioned in Article 13 of Annex VII to the Staff Regulations, as updated by Commission Delegated Regulation (EU) 2016/1611, or countries

mentioned in Commission Decision C(2002) 98 shall be reimbursed as unit costs corresponding to the amounts set in those acts. Exceptionally, where the amounts set in those acts are lower than the unit costs previously set out in point 5.5 of Commission Decision C(2020) 35, those higher amounts will continue to apply only until any future amendments to the amounts for mission hotel ceilings exceed the previously defined unit cost amounts.

Any future update to the hotel ceilings under Article 13 of Annex VII to the Staff Regulations, as amended by Commission Delegated Regulation (EU) 2016/1611, and Commission Decision C(2002) 98 shall automatically apply to the accommodation unit costs allowed under this Decision (see point 3.4 below).

Accommodation costs are expressed as an amount per night for all Member States or countries covered. No additional accommodation costs can be reimbursed where these unit costs are used.

3.3. Subsistence costs

The amounts for subsistence costs continue to be based on the daily allowances set out in Article 13 of Annex VII to the Staff Regulations, as updated by Commission Delegated Regulation (EU) 2016/1611 (for EU Member States), and Commission Decision C(2002) 98 (for non-EU countries). Any future updates to these daily allowances will trigger an automatic update of the unit costs for subsistence costs set out in this Decision (see point 3.4 below).

These daily allowances cover the costs of meals and other incidental expenses (such as local travel) incurred by EU officials on work trips outside their place of employment and are provided as an amount per 24-hour period for all countries covered. The unit costs can be used whenever subsistence costs are an eligible cost of the action and, when used, no additional subsistence costs can be reimbursed.

3.4 Update of unit costs

In principle, Commission services will review the travel unit costs set out in this Decision within 3 years from its date of adoption. Such a review may be expedited where relevant data indices published by Eurostat indicate a significant change in relevant prices over a short period of time. This Decision may be amended where such a review indicates the need for an update of the unit costs, and the updated amounts shall apply to award procedures opened or launched after the adoption of such an amending Decision.

For accommodation and subsistence costs, the unit costs allowed by this Decision are now aligned with the maximum amounts reimbursable to Commission officials for similar costs when undertaking missions (as set out in Article 13 of Annex VII to the Staff Regulations, as updated by Commission Delegated Regulation (EU) 2016/1611, and Commission Decision C(2002) 98), subject to point 3.2 above until any future amendments to the amounts for mission hotel ceilings catch up to the previously defined unit cost amounts for accommodation. Should the ceilings and daily allowances in those acts be amended in future, the unit costs for accommodation and subsistence costs allowed under this Decision will be automatically adjusted, without an amendment of this Decision. In all cases, the applicable rates will be published on the Funding and Tenders Portal and will be applicable for procedures launched or opened after the date on which the updated amounts are published.

4. Sound financial management, co-financing principle and double financing

The amounts set down in this Decision comply with the principle of sound financial management because they are based on samples of representative market prices (for travel costs) or are based on existing reimbursement methods for similar costs (accommodation and subsistence).

Co-financing has not been taken into account in this Decision. However, when used for actions, the unit costs will be subject to the normal co-financing rules of the relevant programme, so co-financing will be taken into account at the time of payment.

Avoidance of double financing is ensured because the categories of costs covered are clearly defined (i.e. travel, accommodation and subsistence costs).

5. Unit cost amounts⁴

5.1 Amounts for return air and combined air/rail journey

Distance Band (in km) ⁵	Amount in EUR per return trip
400-600	340
601-1 600	365
1 601-2 500	429
2 501-3 500	541
3 501-4 500	743
4 501-6 000	857
6 001-7 500	1 021
7 501-10 000	1 250
10 001-Max	1 595

⁴ All distances in point 5 to be measured using either the rail or flight calculator, as appropriate, at the following website: https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs_en

⁵ This is the one-way distance between the departure and arrival point.

5.2 Amounts for intra-Member State return journeys by land

Country	Amount in EUR per return trip for one-way distance between 50 and 399 km	Amount in EUR per return trip for one-way distance between 400 and 600 km
AT	65	
BE	58	
BG	13	
CZ	28	
DE	64	157
DK	83	
EE	20	
EL	39	
ES	53	133
FI	38	96
FR	72	180
HR	39	
HU	29	
IE	41	
IT	52	129
LT	29	
LV	17	
NL	61	
PL	21	52
PT	44	
RO	18	
SE	56	141
SI	35	
SK	22	

5.3 Amounts per return trip for inter-Member State land-based journeys with one-way distances of 50-399 km or 400-600 km (EUR).

MS	AT	BE	BG	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IT	LT	LU	LV	NL	PL	PT	RO	SE	SI	SK	
AT				72	104/ 260						93	84	85	80/ 200					85		85		68	72	
BE					136/ 340						136/ 340					76		136							
BG								54				81	59									38			
CZ	72				64/ 160						93	81	76						48/ 120		43		54	44	
DE	104/ 260	136/ 340		64/ 160		108/ 270					136/ 340	95		108/ 270		136/ 340		100/ 250	96/ 240				95		
DK					108/ 270													111				96/ 240			
EE															50		44								
EL			54																						
ES											136/ 340									64/ 160					
FI																						96/ 240			
FR	93	136/ 340		93	136/ 340				136/ 340					136/ 340		132/ 330		132/ 330							
HR	84		81	81	95								68	68/ 170							68		54		
HU	85		59	76								68		73					59		52		52	56	
IT	80/ 200				108/ 270						136/ 340	68/ 170	73										56/ 140		
LT							50										56		45						
LU		76			136/ 340						132/ 340							108							

					340										330													
LV							44								56						45							
NL		136			100/ 250	111									108													
PL	85			48/ 120	96 /240							59		45		45							45					52/ 130
PT											64/ 160																	
RO	85		38	43									68	52								45						47
SE						96/2 40							96/ 240															
SI	68			54	95								54	52	56/ 140													54
SK	72			44										56									52/1 30		47		54	

5.4 Amounts for land-based journeys between Member States and bordering countries

Member States	Relevant external border	Amount in EUR per return trip for one-way distance between 50 and 399 km	Amount in EUR per return trip for one-way distance between 400 and 600 km
AT	AT-LIECHTENSTEIN	111	-
	AT-SWITZERLAND		
BG	BG-NORTH MACEDONIA	43	-
	BG-SERBIA		
	BG-TÜRKIYE		
DE	DE-SWITZERLAND	66	166
EL	EL-ALBANIA	40	-
	EL-NORTH MACEDONIA		
	EL-TÜRKIYE		
ES	ES-MOROCCO	52	130
FI	FI-NORWAY	102	166
	FI-RUSSIA		
FR	FR-SWITZERLAND	115	166
HR	HR-BOSNIA AND HERZEGOVINA	57	-
	HR-MONTENEGRO		
	HR-SERBIA		
HU	HU-SERBIA	38	-
	HU-UKRAINE		

IE	IE-UK	50	-
IT	IT-SWITZERLAND	86	216
PL	PL-UKRAINE	62	155
RO	RO-MOLDOVA	87	-
	RO-SERBIA		
	RO-UKRAINE		
SE	SE-NORWAY	90	226
SK	SK-UKRAINE	21	-
From BE/DE/FR/NL to UK		159	398



Brussels, 26.7.2023
C(2023) 4928 final

COMMISSION DECISION

of 26.7.2023

amending Commission Decision C(2021)35 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework

COMMISSION DECISION

of 26.7.2023

amending Commission Decision C(2021)35 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework

THE EUROPEAN COMMISSION,

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

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

Having regard to Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union¹, and in particular Articles 125 and 181 thereof,

Whereas:

- (1) Commission Decision C(2021)35 sets out amounts for unit costs for the reimbursement of costs for travel, accommodation and subsistence for an action or work programme under the 2021-2027 multi-annual financial framework.
- (2) Given the impact of COVID-19 and the high inflation experienced since autumn 2021 affecting air travel costs in particular, those amounts no longer reflect the market reality for costs incurred by beneficiaries who implement grant actions.
- (3) While the Commission is undertaking a study to update and amend where needed the unit costs for the categories of costs covered, it is necessary to immediately safeguard the implementation of grants by allowing for an increase in the amounts for unit costs for air travel.
- (4) Eurostat publishes data on the rate of inflation relating to prices of passenger air transport. This data shows that between 2017 and 2022, the rate of inflation was 28%, with the highest increases seen from the fourth quarter of 2021. Given that prices were still increasing in the early months of 2023, a 25% increase in the amounts of the unit costs is considered appropriate in order to mitigate the increase in prices.
- (5) In order to continue promoting rail travel as a more sustainable mode of transport with lower emissions in line with the EU's commitment to zero net greenhouse gas emissions in Europe by 2050, the increased amounts should continue to also apply to rail travel of more than 400 km.
- (6) Given the impact of this inflation on ongoing and soon to be launched procedures, this Decision should apply to any project that was ongoing on 1 January 2023 and to any project that starts on that date or afterwards.

¹ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p.1).

- (7) The increase in the unit cost amounts and their application retrospectively to grant agreements already signed shall not impact the maximum amount of the grant as specified in such signed grant agreements,

HAS DECIDED AS FOLLOWS:

Article 1

Point 5.1 of the Annex to Commission Decision C(2021)35 is replaced by the following:

“5.1 Amounts for return air, rail and combined air/rail journey

Distance band (in km)²	Amount per return trip in EUR
400-600	245
601-800	261
801-1200	276
1201-1600	288
1601-2000	369
2001-2500	429
2501-3500	541
3501-4500	659
4501-6000	796
6001-7500	900
7501-10000	1 201
10001-max	1 376

”

Article 2

This Decision shall apply to all projects that are ongoing on 1 January 2023 and projects that start as of that date.

² This is the one-way distance between the departure and arrival point, corresponding to the amount for the return journey.

Done at Brussels, 26.7.2023

For the Commission
Johannes HAHN
Member of the Commission



Brussels, 12.1.2021
C(2021) 35 final

COMMISSION DECISION

of 12.1.2021

authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework

COMMISSION DECISION

of 12.1.2021

authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework

THE EUROPEAN COMMISSION,

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

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

Having regard to Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union¹, and in particular Articles 125 and 181 thereof,

Whereas:

- (1) Unit costs considerably simplify the administrative procedures and reduce the risk of errors, consequently leading to a decrease of the workload for the European Commission services and for the beneficiaries.
- (2) The categories of travel, accommodation and subsistence costs are frequently eligible for reimbursement from the Union budget under an action or work programmes.
- (3) Due to the changed environment brought about by situations such as COVID-19, authorising officers shall promote the use of alternative solutions such as video-conferencing, whenever possible.
- (4) Promoting train travel as an alternative to flights can contribute to the reduction in emissions from the transport sector and a move towards more sustainable modes of transport that is required if the commitments outlined in the European Commission's communication on a European Green Deal of no net emissions of greenhouse gases in 2050 is to be realised. Alternative methods of travel and of carrying out meetings, seminars and workshops should be encouraged, keeping in mind also the environmental impact.
- (5) Notwithstanding this, the reimbursement of travel, accommodation and subsistence costs will continue and, because of their repetitive nature, these eligible costs are suitable for reimbursement through unit costs.
- (6) In order to maximise simplification and the potential to reduce errors, it is important to set a common approach where the responsible authorising officer wishes to reimburse these costs through unit costs.

¹ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p.1).

HAS DECIDED AS FOLLOWS:

Sole Article

The use of eligible costs declared by recipients of Union funds on the basis of unit costs is authorised for accommodation, subsistence and travel costs under an action or work programme based on appropriations under the 2021-2027 Multi-annual financial framework, for the reasons and under the conditions set out in the Annex.

For actions implemented in direct management, the responsible authorising officer shall use the unit costs authorised by this Decision in award procedures involving the use of unit costs within the scope of this Decision and subject to compliance with the principle of equality of treatment.

For actions implemented in indirect management, the entrusted entity may use the unit costs as authorised by this Decision, in accordance with the provisions set out in the relevant contribution agreement.

Done at Brussels, 12.1.2021

For the Commission
Johannes HAHN
Member of the Commission



Brussels, 12.1.2021
C(2021) 35 final

ANNEX

ANNEX

to the

Commission Decision

**authorising the use of unit costs for travel, accommodation and subsistence costs under
an action or work programme under the 2021-2027 multi-annual financial framework**

ANNEX

1. Forms of Union contribution and categories of costs covered

Recipients of Union funds may declare travel, accommodation and subsistence costs on the basis of unit costs for actions or work programmes implemented under direct or indirect management on the basis of appropriations under the post 2020 multi-annual financial framework.

The amounts of the unit costs to be declared by the beneficiaries shall be calculated in accordance with point 3.

The unit costs shall cover all eligible costs related to travel, accommodation and subsistence, as relevant. Where unit costs are used to reimburse expenditure to one or all of these categories of costs, no additional costs related to those categories may be reimbursed.

2. Justification

The reimbursement of travel, accommodation and subsistence costs based on actual costs can be cumbersome because it can require calculations based on multiple supporting documents, adding to administrative burden for both the granting authority and the beneficiaries. The simplification from using unit costs will allow greater focus on quality and impact of the actions and reduce the risk of error.

2.1. Nature of the supported actions

The COVID-19 crisis has changed how actions will be implemented. Travel has been suspended during the implementation of almost all actions in 2020 and it is not yet clear to what extent it will resume in the future. Alternative meeting, seminar and workshop formats have been found with significant more use being made of online platforms and other forms of video conferencing. This can be expected to continue.

However, it is also expected that face-to-face meetings, workshops, seminars or other events will resume to some extent. Therefore, travel, accommodation and subsistence costs will continue to be eligible under most actions funded by the Union budget.

Participants typically travel by air for longer distances or by land for shorter distances. Because the costs involved can be estimated on the basis of distance, it is appropriate to establish unit costs. Accommodation and subsistence costs can also be estimated accurately in advance.

As these costs are reimbursed in a similar way and at a similar level across programmes, it is appropriate to establish one set of unit costs so as to ensure equal treatment for beneficiaries across all actions.

The transport sector should also play its part in realising the European Commission's 'European Green Deal' communication¹, especially the commitment to zero net greenhouse gas emissions in Europe by 2050. The Commission has set out plans for an acceleration in the

¹ https://ec.europa.eu/info/sites/info/files/european-green-deal-communication_en.pdf

shift towards sustainable transport. In particular, the Commission has signalled that there should be a 90% reduction in transport emissions by 2050. Accordingly, actions funded by the Union budget should incentivise the use of more sustainable modes of transport, such as rail, where they offer a viable alternative to air transport.

2.2. Risks of irregularities and fraud and costs of control

The risk of irregularities and fraud is considered low for actions involving these costs as beneficiaries will still be required to keep proof of the travel (see section 3.1 below), which can be checked ex post.

The use of unit costs to reimburse travel, accommodation and subsistence costs also reduces the cost of controls as it facilitates more efficient processing of claims and reduces the risk of error.

2.3. Justification on why an output or result-based approach is not possible or appropriate

As the costs covered by this Decision are usually only an input to a larger action, it is not possible to define in advance an output or result-based unit cost.

3. Method to determine and update the amounts of the unit costs

3.1 Travel costs

Overview of methodology

In accordance with Article 181(4)(c)(i) of the Financial Regulation, the travel unit costs have been determined on the basis of an analysis of market prices for travel within the EU and between other countries and EU Member States².

The analysis was carried out as part of a study commissioned by DG Budget, which started in November 2016 with the collection of a representative sample of market prices for air travel (from a semi-public source, QPX Express) and land travel (from the official websites of national railway companies).

The sample consisted of over 21 000 flight connections between 74 EU airports and 56 non-EU airports, and over 400 land routes within the EU. The list of EU airports covered in the study was compiled by including for each Member State;

- (1) the most important (primary) airports in terms of passengers, and
- (2) at least one secondary airport (i.e. with fewer than one million passengers per year) to capture the cost of transport in more peripheral areas.

As regards land travel, intra-Member State routes were defined by considering for each Member State (except Cyprus, Malta and Luxembourg, due to their limited geographical size) up to seven distances between two points within that Member State, and different types of trains (regional, high speed and other long distance trains) and tickets (e.g. economy and flexible tickets; first and second class tickets).

² <https://op.europa.eu/en/publication-detail/-/publication/64740760-e06e-11e8-b690-01aa75ed71a1/language-en/format-PDF/source-118557403>

The analysis looked at the extent to which prices were influenced by the following variables: distance, transport mode, class of ticket, geographical area, type of connections and booking time. The analysis concluded that, for air travel, distance is the main variable affecting prices (the greater the distance travelled, the higher the reimbursement rate).

For land transport, a distinction was made between intra- and inter-Member State travel, in order to take into account the different types of trains. The analysis demonstrated that geography has a bigger impact than distance on prices, due to big price variations among Member States.

The study assumed (in line with the Commission's approach for its own staff) that land travel is the norm for trips below 400km and air travel for longer trips. Also, the study distinguished between prices for 'experts' (service providers supporting the European Commission services) and those for other 'persons' (working on EU financed projects and travelling to implement their projects). For the purposes of this Decision, only the latter have been taken into account as they are more likely to apply to the actions covered by the scope of this Decision.

For air transport, the study produced two sets of unit costs based on;

- flights of more than 400km between primary destinations, and
- all types of routes (between two primary airports; between two secondary airports; and between a primary and a secondary airport).

For land travel, the study used prices for rail journeys of 50-399 km within or between Member States, as follows:

- for intra-Member State travel, it proposed two options:
 - (1) a price per kilometre of travel for each Member State; and
 - (2) a set amount per journey, based on an estimated average distance; and
- for inter-Member State travel, the proposed options were:
 - (1) an amount per kilometre; and
 - (2) a set amount per journey (differentiated according to the Member States involved).

Options proposed by study

Based on the above approaches, the study proposed three overall strategies covering all forms of travel (air and land)³.

- Option 1 involves reimbursing all journeys of more than 400km using the air travel unit costs for all types of routes. For distances of less than 400km within a Member State, costs would be reimbursed using the fixed unit cost for land travel in that Member State, while for inter-Member State travel the unit costs would be the fixed amount for the combination of the Member States in question. For combined air/land travel (e.g. involving land travel to/from the airport), only the flight is reimbursed. This is because the unit costs for flights are considered to already contain an element

³ See Chapter 5 of the [travel unit costs study](#) for further details on these options.

for land travel because the methodology takes into account locations not served by a primary airport.

- under option 2, travel of more than 400km is covered by the ‘primary-to-primary’ unit cost for air travel, in combination with the (per km) unit costs for land travel. For distances of less than 400km, the land travel unit costs are used in conjunction with the actual distance travelled (measured using Google Maps). The distance is multiplied by the inter- or intra-Member State unit cost as appropriate.
- option 3 is an intermediate approach. It is similar to option 1 except that, for a combined air/land journey, the land transport to a primary airport is reimbursed on the basis of a fixed unit cost per Member State. For land travel, the approach is the same as in option 1.

Preferred option

In assessing these options, there is a balance to be struck between the reliability of the amount (in terms of approximating actual prices) and the simplification that they offer. When the amounts for options 1 and 2 were checked against actual prices (‘reality checks’)⁴, those for option 2 were found in general to be closer. On the other hand, option 2 would not reduce administrative burden to the same extent, as considerable additional information and calculations are needed to determine which unit cost to apply. While option 3 could offer a compromise in terms of the closeness to reality of the amounts, the simplification to be achieved would be less for trips involving land transport and flights.

Option 1 was chosen because it strikes an appropriate balance between the objectives of the exercise (maximum simplification for the beneficiary and the granting authority, while still ensuring compliance with the principle of sound financial management). While option 2 (and to a lesser extent option 3) would give amounts that are closer to real costs, it would not achieve the same level of simplification and would make the unit costs less attractive to beneficiaries.

Rail travel of more than 400km

However, in addition to the options set out in the study, the use of rail travel should be promoted as an alternative to flying for distances of more than 400km. This is considered appropriate and relevant in the context of the Green Deal, in particular the objective of zero net greenhouse gas emissions by 2050.

Accordingly, any train journey between locations that are more than 400km apart will be reimbursed at the same rate as a flight. The amounts are determined on the basis of financing not linked to costs, in accordance with Articles 125 and 181 of the Financial Regulation, and are considered appropriate and justified in light of the objective of incentivising beneficiaries to use rail transport where it can be considered a realistic alternative to flying. This could contribute to the Commission’s target of a 90% reduction in transport emissions and zero net greenhouse emissions by 2050.

Travel unit costs to be applied

⁴ See Chapter 4 of the [travel unit costs study](#) for further details on these reality checks

<p>1. <i>travel <u>only by air</u> ($\geq 400\text{Km}$)</i> <i>OR</i></p> <p>2. <i>travel <u>only by rail</u> ($\geq 400\text{Km}$)</i> <i>OR</i></p> <p>3. <i>travel <u>combining air and rail</u></i></p> <p>Apply 1 unit cost per distance band (point 5.1)</p>	<p>4. <i>travel <u>only by land</u></i> <i>(between 50 and 399km)</i></p> <p>➤ intra-Member State travel</p> <p>Apply 1 unit cost per Member State (point 5.2)</p> <p>➤ inter-Member State travel</p> <p>Apply 1 unit cost between two MS (point 5.3)</p>
--	---

Exceptional Situations

The proposed unit costs were tested extensively against numerous real-life cases and adjusted to ensure the robustness of the methodology. The results of the tests confirmed that the unit costs for flight and land are a reliable proxy of market prices, with a limited number of special travel situations nevertheless requiring a particular solution, as follows:

- air travel:
 - for journeys to/from a number of the EU's outermost regions and overseas countries and territories (OCTs)⁵, specific unit costs should apply (point 5.4)
- land travel:
 - for journeys of less than 400 km not covered by land transport (e.g. Helsinki/Tallinn): the first distance band for air travel (400-600 km) in point 5.1 should apply; and
 - for travel to/from places more than 400 km from a primary airport (e.g. certain regions in Finland): the applicable rates should be increased by 50%

Scope of travel costs

Air travel can be reimbursed for any flights either within or outside the EU depending on the distance travelled. The unit costs will also cover any associated land-based travel (e.g. bus or train trips from neighbouring cities to/from the airport).

Unit costs can also be used to reimburse exclusively land-based travel of between 50 and 400 km either within or between Member States.

Rail journeys of more than 400km within or outside the EU Union can also be reimbursed at the same rate as air travel. The unit costs will cover all train trips (i.e including connections) between the departure and arrival location.

Because of the particular nature of travel to/from EU outermost regions and OCTs, this is covered by specific unit costs.

3.2 Accommodation Costs

The unit costs for accommodation are based on historical data on the actual costs for hotel stays that were reimbursed by the Commission. The data covers all stays in the relevant

⁵ The EU's outermost regions and OCTs mentioned in point 5.4 were included in the scope of the study at the request of the Commission based on experience with the Erasmus programme.

countries over a 3 year period (2017-2019); a total of approximately 150,000 individual stays and 295,000 nights. Given the data coverage, this is considered a reliable proxy of hotel prices in the countries in question and an accurate reflection of accommodation costs in actions financed from the Union budget.

The unit costs, per night and per country, are set out in point 5.5.

Scope of accommodation costs

Accommodation costs are expressed as an amount per night for all Member States, EEA/EFTA States, acceding, candidate and potential candidate countries, the UK and countries covered by European neighbourhood policy⁶. No additional accommodation costs can be reimbursed where these unit costs are used.

Separate accommodation costs are not provided for the EU's outermost regions or OCTs. Instead, the rate for the relevant Member State can be used as a proxy amount.

For Liechtenstein, Syria and Libya, it was not possible to devise unit costs from the data on work trips by Commission officials, because there were not enough reimbursements on which to base an average amount. Instead, the following approach was taken:

- **Liechtenstein:** a market survey was conducted using the *Tripadvisor*⁷ website, of the cheapest available double rooms in hotels for complete months between July 2020 and June 2021. In total, 17 hotels provided prices for at least one month, with up to three doing so for any given month. These were compared against the ceilings for work trips by EU officials (EUR 95 per night). In all but one case, the quoted prices were above this ceiling. A EUR150 cut-off was imposed, and monthly averages were taken of prices below that amount and then averaged over the 12 month period.
- **Libya:** again, a market survey was conducted using tripadvisor.com, with the same parameters as above. However, only three hotels returned prices, and only for July-December 2020 (i.e. no prices quoted from January 2021). In one case, the price was above the ceiling but, as only three hotels were listed, it was decided to use all three to calculate average prices over the 6 month period. The resulting average is below the ceiling for EU officials' work trips' and
- **Syria:** a market survey was not possible due to unavailability of quoted prices. With no other data or prices available, an average of prices in the other nine southern neighbourhood states⁸ was used as a proxy.

3.3. Subsistence Costs

The amounts for subsistence costs are based on Commission Delegated Regulation (EU) 2016/1611⁹ (for EU Member States) and Commission Decision C(2002)98 (for non-EU countries).

⁶ See full list of countries in point 5.5

⁷ www.tripadvisor.com, which collects data on prices from several well known hotel booking websites.

⁸ Morocco, Algeria, Tunisia, Libya, Egypt, Palestine, Israel, Jordan, Lebanon.

⁹ Commission Delegated Regulation (EU) 2016/1611 of 7 July 2016 on reviewing the scale for missions by officials and other servants of the European Union in the Member States

These Decisions set out amounts, which differ according to destination country, to cover the costs of meals and other incidental expenses (such as local travel) incurred by EU officials on work trips outside their place of employment. It is therefore appropriate to use them as a basis for reimbursing individuals involved in implementing actions funded by the Union budget

Scope of subsistence costs

Subsistence costs are provided as an amount per 24-hour period for all Member States, EEA/EFTA countries, acceding, candidate and potential candidate countries, the UK and countries covered by European neighbourhood policy¹⁰. The unit costs can be used whenever subsistence costs are an eligible cost of the action and, when used, no additional subsistence costs can be reimbursed.

Separate subsistence costs are not provided for the EU's outermost regions or OCTs. Instead, the rate for the relevant Member State can be used as a proxy.

3.4 Update of unit costs

The rates for travel are based on a market survey that was undertaken prior to the COVID-19 pandemic. In view of the severe impact that crisis is having on the travel industry, the Commission will undertake a review of the travel costs set out in this Decision as soon as it is considered appropriate in light of the evolving situation. In principle, this should be by 2022 unless the prevailing market situation is not yet conducive to such a review.

The Commission will continue to regularly assess the price situation and an additional review will be triggered subsequently should travel prices in the EU rise or fall by more than 2% over a two year period, as measured by the harmonised index of consumer prices published by Eurostat.

The subsistence unit costs will be automatically updated in line with any future changes to the rates in Delegated Regulation (EU) 2016/1611 or Decision C(2002)98, and will apply to subsequent Calls.

The Commission will regularly review accommodation costs on the basis of actual hotel costs reimbursed from the Union budget.

4. Sound financial management, co-financing principle and double financing

In line with the principle of sound financial management, a large sample of representative market prices was collected, cleaned, analysed and many tests were performed to ensure that the unit costs are a reasonable proxy for real costs. The use of market prices reinforces the fairness, robustness and credibility of the methodology.

Reality checks were performed by testing the travel unit costs against actual prices. The analysis confirmed a maximum discrepancy of +/-25% in 60-90% of cases. The accommodation unit costs are based on a large bank of data on actually incurred costs, while for subsistence, the unit costs are based on existing unit costs used by the Commission for its own staff.

Sound financial management is ensured for the amounts proposed on the basis of financing not linked to costs for train travel of more than 400km, because the amount cannot exceed the

¹⁰ See full list of countries in point 5.5

amount that would be reimbursed for air travel. Therefore the amounts are considered justified in light of the outcome to be incentivised, i.e. the use of rail instead of air travel, which will contribute to the Green Deal targets of a 90% reduction in transport emissions and zero net greenhouse gas emissions by 2050.

Co-financing has not been taken into account in this Decision. However, when used for actions, the unit costs will be subject to the normal co-financing rules of the relevant programme so co-financing will be taken into account at the time of payment.

Avoidance of double financing is ensured because the categories of costs covered are clearly defined (i.e. travel, accommodation and subsistence costs).

5. Unit Cost amounts

5.1 Amounts for return air, rail and combined air/rail journey.

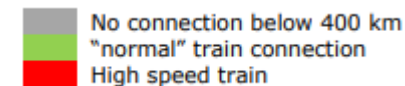
Distance Band (in km) ¹¹	Amount in EUR per return trip
400-600	196
601-800	209
801-1200	221
1201-1600	230
1601-2000	295
2001-2500	343
2501-3500	433
3501-4500	527
4501-6000	637
6001-7500	720
7501-10000	961
10001-Max	1.101

All distances to be measured using either the rail or flight calculator at the following website: https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs_en

¹¹ This is the one way distance between the departure and arrival point, corresponding to the amount for the return journey.

5.2 Amounts for intra-Member State return journeys by land between 50 and 400 km

Country	Amount in EUR per return trip
AT	60
BE	46
BG	12
CZ	20
DE	64
DK	76
EE	16
EL	36
ES	52
FI	36
FR	64
HR	36
HU	28
IE	36
IT	52
LT	20
LV	16
NL	49
PL	20
PT	40
RO	16
SE	56
SI	27
SK	20



5.3 Amounts for Inter-Member States return journeys between 50 and 400 km (EUR)

MS	AT	BE	BG	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	NL	PL	PT	RO	SE	SI	SK
AT				58	65						64	58	58		58					58			58	58	58
BE					82						82						50		82						
BG								37				36	26										17		
CZ	58				65						64	36	26							20			19	37	21
DE	65	82		65		76					82	65			65		82		65	65				65	
DK					76														76				76		
EE																22		22							
EL			37																						
ES											82										54				
FI																							55		
FR	64	82		64	82				82						82		82		82						
HR	58		36	36	65								36		50							36		37	
HU	58		26	26								36			50					26		26		37	26
IE																									
IT	58				65						82	50	50											50	
LT							21.5											19		20					
LU		50			82						82								82						
LV							21.5									19				20					
NL		82			65	76					82						82								
PL	58			20	65								26			20		20					20		21
PT									53																
RO	58		17	19								36	26							20					21
SE						76				54.7															
SI	58			37	65							37	37		50										37
SK	58			21									26							21		21		37	

5.4 Amounts for return journeys to outermost regions and OCTs

Region/OCT	EUR
Aruba	1 343
Bonaire	1 344
Curaçao	1 302
French Polynesia	2 204
Greenland	1 118
Guadeloupe	801
French Guiana	905
Martinique	958
Mayotte	1 170
New Caledonia	2 065
Réunion	1 040
Saba	1 286
Saint Helena	2 395
Saint Martin	939
Saint Pierre and Miquelon	1 832
Wallis and Fotuna	2 398

5.5 Amounts for accommodation and subsistence costs

Country	Accommodation - Amount in EUR per night	Subsistence - Daily Rate in EUR
Albania	101	50
Algeria	157	85
Armenia	115	70
Austria	126	102
Azerbaijan	136	70
Belarus	108	90
Belgium	137	102
Bosnia and Herzegovina	90	65
Bulgaria	110	57
Croatia	104	75
Cyprus	120	88
Czechia	107	70
Denmark	158	124
Egypt	152	65
Estonia	107	80
Finland	146	113
France	166	102
Germany	119	97
Georgia	134	80
Greece	107	82
Hungary	105	64
Iceland	190	85
Ireland	139	108
Israel	187	105
Italy	114	98
Jordan	140	60

Kosovo ¹²	92	60
Latvia	95	73
Lebanon	154	70
Libya	146	50
Liechtenstein	135	80
Lithuania	94	69
Luxembourg	163	98
Malta	141	88
Moldova	133	80
Montenegro	98	60
Morocco	129	75
Netherlands	133	103
North Macedonia	95	50
Norway	145	80
Palestine ¹³	140	60
Poland	103	67
Portugal	109	83
Romania	109	62
Serbia	105	60
Slovakia	98	74
Slovenia	113	84
Spain	117	88
Sweden	158	117
Switzerland	178	80
Syria	145	80
Tunisia	99	60
Turkey	116	55
Ukraine	122	80
United Kingdom	151	125

¹² This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

¹³ This designation does not entail any recognition of Palestine as a state and is without prejudice to positions on the recognition of Palestine as a state.