Ref. Ares(2026)10961481 - 24/11/2026

EUROPEAN
COMMISSION

Brussels, XXX
[…](2026) XXX draft

COMMISSION IMPLEMENTING REGULATION (EU) …/...

of XXX

laying down rules for the application of Directive (EU) 2022/2555 of the European Parliament and of the Council further specifying the type of information, the format and the procedure of a notification submitted pursuant to Article 23(1) of that Directive

DRAFT

This draft has not been adopted or endorsed by the European Commission. Any views expressed are the preliminary views of the Commission services and may not in any circumstances be regarded as stating an official position of the Commission.

COMMISSION IMPLEMENTING REGULATION (EU) …/...

of XXX

laying down rules for the application of Directive (EU) 2022/2555 of the European Parliament and of the Council further specifying the type of information, the format and the procedure of a notification submitted pursuant to Article 23(1) of that Directive

DRAFT

THE EUROPEAN COMMISSION,

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

Having regard to Directive (EU) 2022/2555 of the European Parliament and of the Council of 14 December 2022 on measures for a high common level of cybersecurity across the Union, amending Regulation (EU) No 910/2014 and Directive (EU) 2018/1972, and repealing Directive (EU) 2016/1148 (NIS 2 Directive)[1], and in particular Article 23(11), first subparagraph, thereof,

Whereas:

(1) Pursuant to Article 23(1) of Directive (EU) 2022/2555, Member States are to ensure that essential and important entities notify the computer security incident response teams (CSIRTs) or, where applicable, the competent authorities, of any incident that has a significant impact on the provision of their services, without undue delay.

(2) In order to reduce the administrative burden on notifying entities and to ensure the consistent notification of significant incidents as well as the provision of high-quality data, it is necessary to establish common notification templates specifying the information to be provided and the format in which it is to be submitted.

(3) Common notification templates at Union level constitute an important step towards simplifying incident reporting across the Union by establishing a common reporting structure and a harmonised set of reporting requirements. They improve the consistency, accuracy and completeness of the information reported, reduce ambiguity and improve legal certainty and operational clarity for notifying entities, while at the same time facilitating the processing and prompt assessment of notifications by the CSIRT or, where applicable, the competent authority in accordance with Article 23(1) of Directive (EU) 2022/2555.

(4) In developing the notification templates laid down in this Regulation, due account was taken of the standard forms, templates and procedures laid down in Commission Implementing Regulation (EU) 2025/302[2].

(5) For voluntary reporting of incidents, as referred to in Article 30 of Directive (EU) 2022/2555, which do not meet the criteria for mandatory reporting, Member States

[1] OJ L 333, 27.12.2022, p. 80, ELI: http://data.europa.eu/eli/dir/2022/2555/oj.

[2] Commission Implementing Regulation (EU) 2025/302 of 23 October 2024 laying down implementing technical standards for the application of Regulation (EU) 2022/2554 of the European Parliament and of the Council with regard to the standard forms, templates, and procedures for financial entities to report a major ICT-related incident and to notify a significant cyber threat (OJ L, 2025/302, 20.2.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/302/oj).

should retain the flexibility to determine the arrangements applicable at national level. When reporting non-significant incidents, Member States should consider, where appropriate, using the same templates as those established for mandatory reporting, as this would promote consistency and interoperability while avoiding unnecessary duplication for reporting entities. For other forms of voluntary reporting, including the reporting of near misses and cyber threats, it is important to preserve the flexibility of national arrangements and the trusted relationships that competent authorities have established with reporting entities, taking into account specific national circumstances and practices. Such reporting should therefore remain based on arrangements determined at national level and should not undermine the ability of CSIRTs or competent authorities to maintain proportionate, flexible and trust-based cooperation with reporting entities.

(6) Directive (EU) 2022/2555 lays down a multiple-stage approach to the reporting of significant incidents. For the purposes of the multiple-stage approach, the CSIRT or, where applicable, the competent authority, should receive timely, proportionate and progressively detailed information on significant incidents enabling effective assessment, coordination and response. To ensure accurate and up-to-date information, the notification template laid down in this Regulation should enable essential and important entities, when submitting the intermediate and final report, to update any information that was submitted previously and, where necessary, to reclassify the significant incident.

(7) To facilitate the implementation of that multiple-stage approach, the harmonised notification templates should cover the information required by the CSIRT or, where applicable, the competent authority at each stage. Essential and important entities should be able to include additional information in the notification based on the voluntary data fields which are defined in the glossary set out in this Regulation.

(8) Harmonising notification templates for significant incident reporting is particularly important for cross-border incidents, as it ensures that critical information is collected and can be shared in a consistent, clear and comparable manner across Member States. When an incident affects more than one Member State, the CSIRT or, where applicable, the competent authority, is expected to quickly understand the nature, scope and severity of the event, identify the entities and sectors impacted, and coordinate an effective response without delay.

(9) In order to enhance situational awareness and improve the effectiveness of incident response, the CSIRT or, where applicable, the competent authority, should be encouraged, where appropriate and in accordance with their mandate, to make use of publicly available information when monitoring and following up on significant incidents. Information derived from open sources, including public reporting, technical analyses, and other relevant publicly accessible material, can complement notifications submitted by entities and support understanding of the nature, scope and potential impact of incidents. Such efforts may contribute to identifying cross-border implications, emerging patterns and possible vulnerabilities, while remaining without prejudice to the applicable rules on confidentiality, data protection and the allocation of responsibilities among the competent authorities and entities concerned.

(10) By providing a harmonised identification solution for economic operators, the European Business Wallets established by Regulation (EU) …/… could enable notifying entities to use these solutions when submitting incident notifications under Directive (EU) 2022/2555. Therefore, entities should indicate whether they are the

DRAFT

owners of a European Business Wallet. This would allow CSIRTs or, where applicable, the competent authorities to rely on verified organisational data, thereby improving the accuracy, consistency and reliability of the information submitted.

(11) The Commission has exchanged advice and cooperated with the Cooperation Group and ENISA on the draft implementing act, in accordance with Article 23(11) third subparagraph, of Directive (EU) 2022/2555.

(12) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) 2018/1725 of the European Parliament and of the Council ([3]) and delivered an opinion on XXX[4].

(13) The measures provided for in this Regulation are in accordance with the opinion of the Committee established in accordance with Article 39 of Directive (EU) 2022/2555,

HAS ADOPTED THIS REGULATION:

Article 1

Templates and data glossary for notification of significant incidents

1. For the purposes of a notification of a significant incident in accordance with Article 23(1) of Directive (EU) 2022/2555, essential and important entities shall use the templates laid down in Annex I and shall follow the instructions laid down in the data glossary set out in Annex II to this Regulation.

2. Each Member State shall provide the templates laid down in Annex I and the glossary set out in Annex II to essential and important entities to allow them to fulfil their reporting obligation in paragraph 1.

3. Essential and important entities shall verify that the information submitted in the templates referred to in paragraph 1 is accurate and consistent. They shall review and, where necessary, promptly correct the information submitted if any errors or discrepancies are detected.

Article 2

Notification arrangements

1. Notification submissions referred to in Article 1 shall be made as follows:

   (a) when submitting an early warning pursuant to Article 23(4), point (a), of Directive (EU) 2022/2555, essential and important entities shall complete the data fields set out in the template in Part 1 of the Annex to this Regulation;

   (b) when submitting an incident notification pursuant to Article 23(4), point (b), of Directive (EU) 2022/2555, essential and important entities shall complete the data fields set out in the template in Part 2 of the Annex to this Regulation;

[3] Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39, ELI: http://data.europa.eu/eli/reg/2018/1725/oj).

[4] OJ C… [*reference of the opinion*]

(c) when submitting a final report pursuant to Article 23(4), point (d), of Directive (EU) 2022/2555, essential and important entities shall complete the data fields set out in the template in Part 3 of the Annex to this Regulation.

2. Where the CSIRT or, where applicable, the competent authority requests that an essential or important entity submits an intermediate report on relevant status updates as referred to in Article 23(4), point (c), of Directive 2022/2555, the entity may use the templates set out in Annex I.

3. Essential and important entities may use the templates set out in Annex I for the progress report referred to in Article 23(4), point (e), of Directive 2022/2555.

Article 3

Reclassification of significant incidents

Where, after further assessment, the essential or important entity concludes that the significant incident previously notified no longer meets the criteria of significant incident referred to in Article 23(3) of Directive (EU) 2022/2555, the essential and important entity may notify the CSIRT or, where applicable, the competent authority, of the reclassification of the incident by providing information about it in the notification templates laid down in Annex I to this Regulation. Where the incident no longer meets the criteria of significant incident, the essential or important entity shall not be obliged to submit subsequent notifications pursuant to Article 23(4), points (b) to (e), of Directive (EU) 2022/2555, where those notifications have not yet been made.

Article 4

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*.

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

Done at Brussels,

For the Commission
The President
Ursula VON DER LEYEN