

A.C. 225/25
Finland's note for a discussion on the implementation of AC decision S12 on mass casualty disasters
Finland – 1.10.2025

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**ADMINISTRATIVE COMMISSION
FOR THE COORDINATION OF SOCIAL SECURITY SYSTEMS**

Note from Finland on 1 October 2025

Subject: Discussion on the implementation of AC decision S12 on mass casualty disasters

At the 380th meeting of the Administrative Commission, the new AC decision S12 on mass casualty disasters was adopted (aide-mémoire, AC 174/24). It came into force on 1st of May 2025. This decision clarifies the use of the process for planned treatment and the document S2 in a situation where there are several patients in need to be transferred to another Member State in case of an accident or natural disaster for example.

The implementation has not in itself posed major challenges for Finland. According to the Finnish interpretation of article 20 of Regulation 883/2004, the process of planned treatment has already been applicable to mass casualty accidents up to now. This is the case even though the Regulations have been drafted from the perspective of a single patient. Finland therefore considers that the new decision was a positive step towards clarifying current operating models.

However, during implementation, Finland encountered one question mark concerning the practical process of issuing the S2. As stated, there are no challenges if Finland as the Member State where the accident has occurred also is the competent Member State. In these cases, Kela, as the competent Finnish institution, directly issues the needed S2 documents after being notified by the Finnish healthcare providers that several patients due to a mass casualty disaster have had to be transferred abroad.

It is clear that in major accidents the victims are likely also to include persons who are the responsibility of another Member State. In accordance with the third paragraph of the decision S12 the competent Member State shall issue an S2 authorisation a posteriori, so that the costs of the provided healthcare services can be claimed by the Member State of treatment. According to Finland there is no legal rule or a common understanding of the practical process on how the competent institution in the Member State where the accident has occurred should notify the institution in the competent Member State that there is a need to issue a S2 document to the Member State of treatment.

Finland considers it most appropriate that the EESSI system could be used but finds that a common understanding needs to be reached concerning which BUC or SED should be used for this purpose. It is important that the necessary S2 document is without unnecessary administrative burden issued as quickly as possible after the transfer to also ensure a smooth reimbursement process afterwards, without unnecessary contestations. Some kind of work

around might also be needed, as the current EESSI system does not directly recognize these kinds of situations and changes to the system probably has to be done. If no other reasonable solution can be found, Finland is of the opinion that at least a H001 could be used for this purpose or at least as a work around.

The Finnish delegation would like to hear from the other delegations whether the implementation of the new decision S12 has caused challenges in the respective Member States and if so, there have been internal discussions concerning other open practical issues? In addition, the Finnish delegation would propose that the EESSI sickness ad hoc group be tasked with considering how the aforementioned exchange of information between the Member State where the accident has occurred and the competent Member State could be implemented in practice.