System of own resources of the EU: implementing measures

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PURPOSE: to lay down implementing measures for the system of own resources of the European Union.

PROPOSED ACT: Council Regulation.

BACKGROUND: this measure is part of the "own resources package" proposed by the Commission. The Commission proposals make full use of these new possibilities by proposing the elimination of the VAT-based own resource and the creation of new own resources, and by proposing a new organisation of implementing measures for the own resources system.

The opportunity offered by this new framework has been taken to make the system sufficiently flexible within the framework and limits set out by the own resource Decision by placing all the practical arrangements for the Union's resources which should be governed by a more streamlined procedure in an implementing regulation rather than in the Decision itself.

IMPACT ASSESSMENT: no impact assessment was carried out.

LEGAL BASIS: **Article 311(4)** of the Treaty on the Functioning of the European Union (TFEU).

CONTENT: the purpose of this proposal is to lay down implementing measures as provided in the draft Council Decision on the system of own resources of the European Union.

These implementing measures cover all the practical arrangements for the Union's resources which should be governed by a more streamlined procedure in order to make the system flexible within the framework and limits set out by the own resource Decision with the exception of those aspects relating to making the own resources available and to meeting cash requirements.

The proposal also presents provisions of a general nature, applicable to all types of own resources and for which appropriate parliamentary oversight is particularly important have also been included in this proposal. This means in particular, aspects of control and supervision of revenues including supplementary reporting requirements and the related powers of Commission inspectors.

These implementing measures shall be complemented, in accordance with Article 322(2) TFEU, by regulation determining the methods and procedure whereby own resources revenue shall be made available or paid to the Commission, and the measures to be applied, if need be, to meet cash requirements.

BUDGETARY IMPLICATIONS: this proposal has no implications for the EU budget.