

Methods and procedure for making available the traditional, VAT and GNI-based own resources and measures to meet cash requirements. Recast

2011/0185(CNS) - 12/02/2014 - Legislative proposal

PURPOSE: to set out the methods and procedure for making available the traditional, VAT and GNI-based own resources and the measures to meet cash requirements.

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND: for reasons of clarity and rationality, and in the context of the own resources package, Regulation No 1150/2000 should be recast.

The Union must have available the own resources referred to in the [Council Decision on the system of own resources of the European Union](#), under the best possible conditions and accordingly rules should be laid down for the Member States to provide the Commission with those own resources.

CONTENT: the proposal aims to lay down the provisions necessary to determine the methods and procedure whereby Member States make available to the Commission the **traditional own resources (TOR) and VAT and GNI-based own resources** referred to in the Council Decision on the system of own resources of the European Union. It also determines the measures to be applied, if need be, to meet cash requirements.

These practical arrangements implement the system set out in the Decision on the system of own resources in respect of the establishment of TOR, conservation of supporting documents, administrative cooperation, accounts to be kept for own resources, the timing for making them available and for making adjustments and, where necessary, provisions concerning cash management and irrecoverable amounts.

Certain provisions of Regulation (EC, Euratom) No 1150/2000 have been inserted into the [Regulation laying down implementing measures for the system of own resources of the European Union](#) and are not covered by this Regulation. Those provisions concern the calculation and budgeting of the balance, control and supervision of own resources and relevant reporting requirements, as well as the Advisory Committee on Own Resources (ACOR).

For reasons of coherence, this Regulation must enter into force on the same date as the Decision on the system of own resources in the EU and must apply from 1 January 2014.