

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

2011/0185(CNS) - 26/05/2014 - Final act

PURPOSE: to define measures required for the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (Package 'own resources')).

LEGISLATIVE ACT: Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (Recast).

CONTENT: the Regulation constitutes a recast of [Regulation \(EC, Euratom\) No 1150/2000](#). It defines the provisions required to set the methods and procedure according to which the Member States to make available to the Commission the **traditional, VAT and GNI-based own resources** foreseen by [Council Decision 2014/335/EU, Euratom](#) on the European Union's own resources. It also defines the measures to meet, where appropriate, cash requirements.

These practical arrangements shall implement the system established in the system of own resources in relation to the establishment of traditional own resources, the conservation of supporting documents, the administrative cooperation, the accounts for own resources, the timing for making available and adjustments and, where appropriate, provisions on cash management and of irrecoverable amounts.

The Regulation provides that separate accounts should be kept for entitlements which have not been recovered. These accounts and the submission of a quarterly statement of such accounts should enable the Commission to monitor more closely the action taken by Member States to collect own resources, and particularly those compromised by fraud or irregularities.

The own resources must be made available in the form of an entry of the amounts due in an account opened for this purpose in the name of the Commission with the Treasury or with the body appointed by each Member State.

Certain provisions of Regulation (EC, Euratom) No 1150/2000 have been included in Council Regulation (EU, Euratom) No 608/2014 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).

ENTRY INTO FORCE: the day of the entry into force of Decision 2014/335/EU, Euratom.

The Regulation shall apply from 01.01.2014.