Implementing measures for the system of own resources of the European Union

2018/0132(APP) - 02/05/2018 - Preparatory document

PURPOSE: to establish implementing measures for the European Union's own resources system.

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: Council may adopt the act only if Parliament has given its consent to the act.

BACKGROUND: this initiative is part of the broader Own Resources legislative package that the Commission is proposing together with a Multiannual Financial Framework Regulation for 2021-2027. It includes the new Own Resources Decision, a specific Regulation for the new Own Resources and an amendment to the Regulation on the Value Added Tax Own Resource.

The current Regulation (EU, Euratom) No 608/2014 lays down implementing measures for the system of Own Resources of the European Union, pursuant to Decision No 2014/335/EU, Euratom.

The proposal for a new Own Resources Decision shall:

- **maintain and reform the existing three Own Resources**: Traditional Own Resources, a modified version of the Value Added Tax-based Own Resource and the Own Resource based on the Gross National Income;
- **introduces three new Own Resources**, based on the Common Consolidated Corporate Tax Base, on the European Union Emissions Trading System, and on Plastic packaging waste that is not recycled.

This new proposal requires that implementing measures be provided for.

CONTENT: this proposal for a regulation covers **all the practical arrangements for the Union's Own Resources**. It sets out a streamlined procedure in order to make the system flexible within the framework and limits set out by the Own Resources Decision.

The proposal includes provisions of a general nature that are applicable to all types of Own Resources, and for which appropriate parliamentary oversight is particularly important. They mainly cover implementing measures for:

- all the Own Resources established under Article 2 of the Own Resources Decision, as it is the case now with the current implementing Regulation (EU, Euratom) No 608/2014, including their: (i) call rates; (ii) control and supervision; (iii) reporting requirements; (iv) powers and obligations of Commission inspectors as well as the preparation and management of inspections; (v) Committee procedure;
- the calculation and budgeting of the surplus;
- the definition of reference Gross National Income and provisions to address significant changes to the European system of regional and national accounts, taken over from the current Own Resources Decision No 2014/335/EU, Euratom.

BUDGETARY IMPLICATION: this is specified in the legislative financial statement attached to the proposal for a Regulation on the provision of new own resources. The reformed own resources system can be implemented at the same level of administrative appropriations and staff resources as the present system.