

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

2018/0132(APP) - 25/03/2021 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 560 votes to 48 with 82 abstentions a legislative resolution on the draft Council regulation laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014.

Parliament gave its consent to the draft Council regulation.

The Regulation laying down implementing measures for the system of own resources (IMSOR) is part of the legislative package presented by the Commission in May 2018.

The IMSOR as submitted in 2018 included provisions of a general and technical nature that are applicable to all categories of own resources and that would benefit from a better involvement of the European Parliament in the legislative procedure.

The Council made substantial changes on the Commission proposal. The provisions to be taken up in the IMSOR are listed in Article 10 of the Own Resources Decision as adopted by the Council December 2020. In particular, Article 10 no longer includes any provisions pertaining to new own resources based on the European Emissions Trading System (ETS) and the Common Consolidated Corporate Tax Base (CCCTB) because these categories of own resources were not taken up in the Council Decision of December 2020.

Moreover, the Council did not retain in the IMSOR any provisions related to the determination of the ‘applicable call rates’. These are now to be determined entirely in the own resources decision itself.

The draft Council Regulation as referred to the European Parliament contains provisions on the definition and calculation of the annual balance (usually a surplus) as well as control, supervision and reporting requirements for national authorities.