Collection of own resources accruing from value added tax

2018/0133(NLE) - 25/03/2021 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 517 votes to 169, with 4 abstentions, a legislative resolution on the draft Council regulation amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax.

The Regulation amending Regulation (EEC, Euratom) No 1553/89 on the definitive uniform arrangements for the collection of own resources accruing from value added tax is part of the own resources reform package proposed by the Commission in May 2018. The Commission proposed substantial simplifications to the calculation and implementation of VAT-based own resources.

The draft Council Regulation made numerous changes to the Commission's proposal. In particular, the provisions on the multi-annual 'freezing' of the weighted average VAT rate per Member State will simplify and streamline the calculation, implementation and control of the VAT-based own resource.

Parliament approved the Council's draft subject to amendments calling for the deletion of provisions that would create a rapid review procedure.