

Implementing measures for new own resources of the European Union

2022/0072(APP) - 14/03/2022

PURPOSE: to amend the implementing measures of 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: the [proposed Council Decision](#) amending Council Decision amending the Own Resources Decision 2020/2053 adopted on 22 December 2021 adds a three new own resources to the EU budget.

These additional new own resources will be based on the EU Emissions Trading Scheme for greenhouse gas emission allowances, the Carbon Border Adjustment Mechanism, and include a national contribution to the EU budget based on the share of residual profits of multinational enterprises as reallocated to Member States pursuant to the Council Directive on implementation of the global agreement on re-allocation of taxing rights the Commission will table in the course of 2022.

The inclusion of new own resources in the Own Resources Decision requires updating the legislation with implementing measures for these new own resources and improving existing measures.

CONTENT: the aim of this proposal is to **amend the implementing measures of the European Union's own resources system** referred to in [Council Regulation \(EU, Euratom\) 2021/768](#). It provides for the practical arrangements, the proportionate and necessary control, supervision and review measures for the additional new own resources.

Emissions Trading Systems own resources

It is proposed that the Commission should undertake a review of data and documents related to the auctioning process in order to verify the accuracy and completeness of the statement of the Emission Trading System own resource made available to the EU budget. The Commission may also undertake on-the spot-inspection to Member States.

Carbon Border Adjustment Mechanism own resources

The proposal foresees that the Commission will undertake checks and enquiries concerning the calculation, the making available of the own resource, including the controls on the underlying processes put in place by the Member States. The Commission may undertake on-the spot-inspections to Member States.

Own resources based on reallocated profits

The proposal foresees that the Commission should undertake verifications to ensure that the calculations for the own resource were performed correctly, including check of compliance of the underlying data with the reallocation of a share of residual profit of multinational enterprises allocated to Member States.

Preparation and management of inspection

These provisions, applicable to all own resources, would be extended and updated with regard to the entities required to that should provide access to data and assistance to the authorised agent in performing the controls foreseen for Emission Trading System, Carbon Border Adjustment Mechanism and the reallocated profit-based own resource that is applicable to all own resources.